

Attachment C-KJC-3-OPUC RFP Schedules

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-F-3.13 ITC ELECTION
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY

1 CenterPoint Energy Houston Electric, LLC has made the following ITC elections:

2

3 Ratable flow through of Investment Tax Credit (ITC) as a reduction to cost of service under the provision of Internal Revenue Code Section 46(D)(2).

4

5 A 10% ITC rate with tax basis reduction for 50% of the ITC amount for years 1983-1985, in lieu of taking ITC at 8% with no tax basis reduction. ITC generated after 1985 was subject
6 to a full basis reduction with no election available for a reduced ITC rate.

6

7 Advance ITC claimed on qualified progress expenditures under the provision of Internal Revenue Code Section 46(d)(6).

8

9 A reduction of the ITC percentage from 10% to 8% for new leased property which is other than 3-year property and from 6% to 4% for new 3-year leased property, in lieu of reducing the
10 asset basis by 50% of the regular ITC amount, under the provision of Internal Code Section 48(q)(4)(B). This election was made for years 1983-1985.

10

11 Note: CenterPoint Energy Houston Electric, LLC had no new ITC or historical ITC amortization during the test period.

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-F-3.14 FERC ACCOUNT 255 BALANCE
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY

CenterPoint Energy Houston Electric, LLC had no new ITC or historical amortization during the test period.

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.15 ANALYSIS OF FEDERAL INCOME TAX
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY**

(1)					(2)					(3)				
ANALYSIS OF FEDERAL INCOME TAXES														
TAX METHOD 2														
Line No.	Description	Test Period	Schedule Reference	Total Requested										
1	Total Revenue Requirement	3,514,323,220	I-A-1	3,699,706,749										
2	<i>Less Cost of Service items:</i>													
3	Fuel Expense	-	N/A	-										
4	Other O & M Expense	1,674,846,443	II-D-2	1,902,356,693										
5	Depreciation and Amortization	580,669,691	II-F-1	576,497,752										
6	Taxes Other Than Income	273,779,081	II-F-2	329,581,422										
7	Interest on Customers' Deposits	(12,304,849)	II-E-4	2,267,127										
8	<i>Less Deductions not included in Cost of Service:</i>													
9	Interest Expense on Debt (including amount capitalized)	290,613,620	II-F-3	279,785,529										
10	Additional Tax Depreciation*	-	N/A	0										
11	Capitalized Taxes	-	N/A	-										
12	Other deductions (specify)	(46,081,993)	II-F-5	(73,276,770)										
13														
14	Net Income Before Taxes	752,801,228		682,494,998										
15														
16	Permanent Differences													
17	AFUDC Equity	(31,870,916)		-										
18	Non-deductible Club Dues	17,024		-										
19	Non-deductible Parking and Transit	580,286	WP II-E.3.15	580,286										
20	CSV Over Officer Life Insurance Premium	(7,129,948)		-										
21	Non-deductible Lobbying Expenses	2,227,393		-										
22	Meals & Entertainment	427,757	WP II-E.3.15	427,757										
23	Fines & Penalties	3,000		-										
24	Stock Comp Windfall/Shortfall	(1,298,210)		-										
25	Diesel Fuel Credit Disallowance	13,550	WP II-E.3.15	13,550										
26	Permanent Depreciation Difference	5,867,940	WP II-E.3.15	5,867,940										
27														
28	Total Permanent Differences	(31,162,124)		6,889,533										

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.15 ANALYSIS OF FEDERAL INCOME TAX
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY**

ANALYSIS OF FEDERAL INCOME TAXES				
TAX METHOD 2				
Line No.	Description	Test Period	Schedule Reference	Total Requested
29				
30	Temporary Differences			
31	AFUDC - Debt	11,070,790	WP II-E.3.15	11,070,790
32	Book/Tax Depreciation	(90,740,763)	WP II-E.3.15	(90,740,763)
33	Cost of Removal	(159,734,747)	WP II-E.3.15	(159,734,747)
34	Book/Tax Gain/Loss Difference	(14,648,606)	WP II-E.3.15	(14,648,606)
35	Mixed Service Cost	(218,118,787)	WP II-E.3.15	(218,118,787)
36	Deductible Repairs & Maintenance	(287,353,122)	WP II-E.3.15	(287,353,122)
37	Partnership K-1 Income	1,363	WP II-E.3.15	1,363
38	R&D Amortization costs	2,616,159	WP II-E.3.15	2,616,159
39	Benefit Equalization & Savings Plan	(308,760)	WP II-E.3.15	(308,760)
40	Restricted Stock Accrual(Deduction)	791,941	WP II-E.3.15	791,941
41	Post-Retirement Benefits	6,670,573	WP II-E.3.15	6,670,573
42	Severance Pay	-	WP II-E.3.15	-
43	Include CLAC In Income	59,483,290	WP II-E.3.15	59,483,290
44	Deferred Compensation Accrual	(1,092,071)	WP II-E.3.15	(1,092,071)
45	Injuries and Damages Accruals	(7,155,530)	WP II-E.3.15	(7,155,530)
46	Other Reserves	-	WP II-E.3.15	-
47	Deferred State and Local Income Taxes	-	WP II-E.3.15	-
48	CARES Act Payroll Tax Deferral	-	WP II-E.3.15	-
49	Accrued Bonuses	(6,076,813)	WP II-E.3.15	(6,076,813)
50	MTM - Derivative	(362,015)	WP II-E.3.15	(362,015)
51	Reg Assets - Equity	(37,286,964)	WP II-E.3.15	-
52	Reg Assets - Bad Debt	542,842	WP II-E.3.15	542,842
53	Reg Assets - Stranded Costs	(31,292,824)	WP II-E.3.15	-
54	Reg Assets - Other	(16,751,175)	WP II-E.3.15	(16,751,175)
55	Reg Assets - Amortization	40,711,272	WP II-E.3.15	40,711,272
56	Reg Assets - Pension	(2,324,212)	WP II-E.3.15	(2,324,212)
57	Reg Assets - Winter Storm Uri	(1,279,162)	WP II-E.3.15	(1,279,162)

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PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-E-3.15 ANALYSIS OF FEDERAL INCOME TAX
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: J. STORY

	(1)	(2)	(3)	
ANALYSIS OF FEDERAL INCOME TAXES				
TAX METHOD 2				
Line No.	Description	Test Period	Schedule Reference	Total Requested
58	Reg. Assets - Emergency Generation	(106,360,592)	WP II-E.3.15	(106,360,592)
59	Regulatory Liabilities (Sales)	(38,905,344)	WP II-E.3.15	(38,905,344)
60	Regulatory Liabilities (Expense)	7,641,697	WP II-E.3.15	7,641,697
61				
62				
63	Total Temporary Differences	(890,261,560)		(821,681,772)
64				
65				
66	Total Temporary Differences and Tax Attributes	(890,261,560)		(821,681,772)
67				
68	Taxable Income before State Tax	(168,622,456)		(132,297,241)
69	Less Current State Tax Provision	(33,222,983)		
70		(201,845,439)		(132,297,241)
71				
72	Tax Rate	21%		21%
73				
74	Regular Federal Income Taxes Before Credits	-		-
75	Prior Year Adjustments - RTA	(88,304,464)	WP II-E.3.15	-
76	Restricted Stock Excess Tax Benefit	(791,968)	WP II-E.3.15	(791,968)
77	R&D Tax Credit	(824,912)	WP II-E.3.15	(824,912)
78	Charitable Contribution (Utilization) Generation	-		-
79				
80	Current Federal Income Taxes	(89,921,344)		(1,616,880)
81				
82	Other Adjustment	(261,876)		-
83	Deferred State Income Taxes Exp	-		-
84	NOI	(42,387,542)	WP II-E.3.15	(27,782,421)
85	Deferred Income Taxes on Temporary Differences	186,699,180	WP II-E.3.15	172,553,172
86	Charitable Contribution Utilization (Generation)	-		-

**PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.15 ANALYSIS OF FEDERAL INCOME TAX
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY**

		(1)	(2)	(3)
ANALYSIS OF FEDERAL INCOME TAXES				
TAX METHOD 2				
Line No.	Description	Test Period	Schedule Reference	Total Requested
87	Medicare Part D - Reg. Asset	5,246,215	WP II-E.3.15	1,734,712
88	Amortization of Excess DFTT • Protected	(16,546,518)	WP II-E.3.15	(16,893,192)
89	Amortization of Excess DFTT • Unprotected	-	II-E.3.18	1,271,739
90	Prior Year Adjustments - RTA	88,002,933	WP II-E.3.15	-
91				
92	Total Deferred Federal Income Taxes**	220,752,392		130,884,011
93				
94	Total Requested Federal Income Taxes	130,831,048		129,267,131
	SAP Check	130,831,048		0

Notes:

Workpapers supporting all figures not found elsewhere in rate filing package should accompany this analysis.

* Excess of Tax Depreciation over Depreciation Claimed in Cost of Service

** Must agree with Deferred Tax Analysis

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PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-F-3.16 ANALYSIS OF DEFERRED FEDERAL INCOME TAXES
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: J. STORY

ANALYSIS OF DEFERRED FEDERAL INCOME TAXES					
		(1)	(2)	(3)	(4)
Line No.	Item Deferred	Test Period Amount Booked		Amount Requested	
		Basis*	(x) Tax Rate 21%	Basis*	(x) Tax Rate 21%
1	Alfide - Debt	11,070,790	2,324,866	11,070,790	2,324,866
2	Book/Tax Depreciation	(90,740,763)	(19,055,560)	(90,740,763)	(19,055,560)
3	Cost of Removal	(159,734,747)	(33,544,297)	(159,734,747)	(33,544,297)
4	Book/Tax Gain/Loss Difference	(14,648,606)	(3,076,207)	(14,648,606)	(3,076,207)
5	Mixed Service Cost	(218,118,787)	(45,804,945)	(218,118,787)	(45,804,945)
6	Deductible Repairs & Maintenance	(287,353,122)	(60,344,156)	(287,353,122)	(60,344,156)
7	Partnership K-1 Income	1,363	286	1,363	286
8	R&D Amortization costs	2,616,159	549,393	2,616,159	549,393
9	Benefit Equalization & Savings Plan	(308,760)	(64,840)	(308,760)	(64,840)
10	Benefit Equalization & Savings Plan				
11	Restricted Stock Accrual/(Deduction)	791,941	166,308	791,941	166,308
12	Post-Retirement Benefits	6,670,573	1,400,820	6,670,573	1,400,820
13	Severance Pay	-	-	-	-
14	Include CIAC In Income	59,483,290	12,491,491	59,483,290	12,491,491
15	Deferred Compensation Accrual	(1,092,071)	(229,335)	(1,092,071)	(229,335)
16	Injuries and Damages Accruals	(7,155,530)	(1,502,661)	(7,155,530)	(1,502,661)
17	Other Reserves	-	-	-	-
18	Deferred State and Local Income Taxes	-	-	-	-
19	CARES Act Payroll Tax Deferral	-	-	-	-
20	Accrued Bonuses	(6,076,813)	(1,276,131)	(6,076,813)	(1,276,131)
21	MTM - Derivative	(362,015)	(76,023)	(362,015)	(76,023)
22	Reg Assets - Equity	(37,286,964)	(7,830,262)	-	-
23	Reg Assets - Bad Debt	542,842	113,997	542,842	113,997
24	Reg Assets - Stranded Costs	(31,292,824)	(6,571,493)	-	-
25	Reg Assets - Other	(16,751,175)	(3,517,747)	(16,751,175)	(3,517,747)
26	Reg Assets - Amortization	40,711,272	8,549,367	40,711,272	8,549,367
27	Reg Assets - Pension	(2,324,212)	(488,085)	(2,324,212)	(488,085)
28	Reg Assets - Winter Storm Uri	(1,279,162)	(268,624)	(1,279,162)	(268,624)

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PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-E-3.16 ANALYSIS OF DEFERRED FEDERAL INCOME TAXES
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: J. STORY

		(1)	(2)	(3)	(4)
		ANALYSIS OF DEFERRED FEDERAL INCOME TAXES			
Line No.	Item Deferred	Test Period Amount Booked		Amount Requested	
		Basis*	(x) Tax Rate 21%	Basis*	(x) Tax Rate 21%
29	Reg Assets - Emergency Generation	(106,360,592)	(22,335,724)	(106,360,592)	(22,335,724)
30	Regulatory Liabilities (Sales)	(38,905,344)	(8,170,122)	(38,905,344)	(8,170,122)
31	Regulatory Liabilities (Expense)	7,641,697	1,604,756	7,641,697	1,604,756
32	Deferred State Income Taxes Exp	-	-	-	-
33	Tax Only Items:				
34	Charitable Contribution Utilization (Generation)	-	-	-	-
35	Medicare Part D - Reg. Asset		(5,246,215)	-	(1,734,712)
36	Amortization of Excess DFTT - Protected		16,546,518	-	16,893,192
37	Amortization of Excess DFTT - Unprotected	-	-	-	(1,271,739)
38	NOI		42,387,542	-	27,782,421
39	Prior Year Adjustments - RTA		(88,002,933)	-	-
40					
41	Total Deferred Federal Income Tax	(890,261,560)	(221,270,016)	(821,681,772)	(130,884,011)

NOTE 1: Attach workpapers supporting computations if figures are not included in the rate filing package.

NOTE 2: Timing difference described in Schedule II-E-3.6

* From amounts included in Analysis of Federal Income Taxes

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PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-F-3.17 ANALYSIS OF ADDITIONAL DEPRECIATION REQUESTED
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: J. STORY

(1)		
Line No.	Additional Depreciation Components	Total Additional Depreciation Requested
1	AFUDC - Equity FT	5,867,940
2		
3	Total	5,867,940

Note: Amount represents non-tax
 deductible depreciation on capitalized
 AFUDC Equity.

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
H-E-3.18 AMORTIZATION OF PROTECTED AND UNPROTECTED EXCESS DEFERRED TAXES
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY

Line No.	Description	(1) Total Company	(2) Non-Regulated or Non-Electric	(3) Known and Measurable Changes	(4) Company Total Electric	(5) IT #	(6) Functionalization Factor Name	(7) Allocation to Texas	(8) TRAN	(9) DIST	(10) MET	(11) TDC'S	(12) Total
1	Protected excess deferred taxes												
2	Liberalized depreciation (Protected)	(16,546,512)	-	(346,680)	(16,893,192)	21	GPLT	(16,893,192)	(6,096,953)	(10,045,770)	(537,313)	(213,155)	(16,893,192)
3													
4	Total protected excess deferred taxes	(16,546,512)		(346,680)	(16,893,192)			(16,893,192)	(6,096,953)	(10,045,770)	(537,313)	(213,155)	(16,893,192)
5	Unprotected excess deferred taxes-Property Related	-		1,271,739	1,271,739	21	GPLT	1,271,739	458,986	756,257	40,450	16,047	1,271,739
6													
7	Total unprotected excess deferred taxes-Property Related			1,271,739	1,271,739			1,271,739	458,986	756,257	40,450	16,047	1,271,739
8	Total Excess Deferred Income Taxes	(16,546,512)	-	925,059	(15,621,453)			(15,621,453)	(5,637,968)	(9,289,513)	(496,863)	(197,109)	(15,621,453)

Note: Protected EDIT is being amortized in accordance with IRS Normalization rules using the Average Rate Assumption Method (ARAM). Unprotected EDIT identified in 2018 were amortized over three-years and have been fully amortized. Cost of removal was previously considered protected but IRS has subsequently clarified that it is unprotected. The cost of removal EDIT balance has been reclassified as unprotected EDIT balance is being amortized over three years. See testimony of Jennifer Story for explanations.

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
D E S.19 ANALYSIS OF EXCESS DEFERRED TAXES BY TIMING DIFFERENCE
LAST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY

Line No.	P.U.R.C. Account	Description	Schedule Reference	(1) Balance at Test Year Beginning	(2) Test Year Amortization As Adjusted	(3) Balance at Test Year End	(4) Rate Base Adjustment	(5) Rate Base EDDIT	(6) EDFIT	(7) Functionalization Factor Name	(8) Allocation to Taxes	(9) TRAN	(10) DIST	(11) MUT	(12) TDCS	(13) Total
1		Protected excess deferred taxes														
2		Liberalized depreciation	11-1 5.18	(530,443,194)	16,893,192	(513,550,002)	-	(513,550,002)	21	CPUT	(513,550,002)	(185,346,288)	(305,389,613)	(16,334,213)	(6,479,888)	(513,550,002)
3																
4		Total Protected Excess Deferred Taxes		(530,443,194)	16,893,192	(513,550,002)	-	(513,550,002)			(513,550,002)	(185,346,288)	(305,389,613)	(16,334,213)	(6,479,888)	(513,550,002)
5																
6		Unprotected excess deferred taxes														
7		Cost of Removal		6,358,697	(1,271,739)	5,086,958		5,086,958	21	CPUT	5,086,958	1,835,943	3,025,030	161,798	64,186	5,086,958
8																
9		Total Unprotected Excess Deferred Taxes Related to PP&E (CORS)		6,358,697	(1,271,739)	5,086,958		5,086,958			5,086,958	1,835,943	3,025,030	161,798	64,186	5,086,958
10																
11																
12		Total Excess Deferred Income Taxes		(524,084,497)	15,621,453	(508,463,044)	-	(508,463,044)	-	-	(508,463,044)	(183,510,345)	(302,364,583)	(16,172,415)	(6,415,701)	(508,463,044)

Note: Protected EDDIT is being amortized in accordance with IRS Normalization rules using the Average Rate Assumption Method (ARAM). Unprotected EDDIT identified in 2018 were amortized over three years and have been fully amortized. Cost of removal was previously considered protected but IRS has subsequently clarified that it is unprotected. The cost of removal EDDIT balance has been reclassified as unprotected EDDIT balance is being amortized over three years. See testimony of Jennifer Story for explanations.

This schedule shows the EDFIT credit and not the gross-up on the EDFIT. The gross-up is included as a component of ADD as well as a regulatory asset/liability. Both are included in rate base, netting to zero.

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-F-3.20 EFFECTS OF POST TEST YEAR ADJUSTMENT
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY

Line No.	Effect on FTT of ADFTT	Supporting Workpaper Reference
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- 1 There are no post-test-year additions to Plant.

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.21 LIST OF FIT TESTIMONY
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY

Line No.	Witness	Direct Testimony Pages
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1	Jennifer Story	All
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CONFIDENTIAL

Attachment to Schedule II-E-3.21 is confidential. A copy of this material will be provided only after execution of a certification to be bound by the draft protective order set forth in Section VII of the Rate Filing Package or a protective order issued

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-F-3.22 HISTORY OF TAX NORMALIZATION
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY

Line No.	Description
1	Prior to 1954, virtually no deferred income taxes were recorded as book and tax
2	depreciation were computed using similar methods and lives. The Company and its processors to the Company,
3	began recording deferred taxes in 1954 when accelerated amortization methods were permitted
4	and used for income tax purposes for certain electric plant, while the straight line
5	procedure was used for book purposes. Deferred income taxes for these amounts were
6	recorded in Account 281. From 1954 to 1969 deferred taxes were recorded only in
7	Account 281 Accelerated Amortization.
8	
9	In 1970, the Company began using liberalized depreciation methods for tax purposes
10	(sum of the years digits method and 150% declining balance) while using straight-line
11	depreciation for book purposes. Under Section 167(1) of the Internal Revenue Code, if a
12	public utility wants to claim accelerated tax depreciation on its Federal Income Tax
13	Return, it must record deferred income taxes on the difference between the accelerated
14	and straight line methods on public utility property and such deferred income tax expense
15	must be permitted as a recoverable cost in computing its revenue requirements. The
16	deferred taxes related to liberalized depreciation were recorded in Account 282.
17	
18	In 1975, the Company began recording deferred taxes on pollution control facilities
19	(shorter life for income tax purposes) in Account 281 and used 200% declining balance
20	on a number of asset classes.
21	
22	In 1976, the Company began recording deferred taxes in Account 283 Deferred Federal
23	Income Taxes- Other.
24	
25	In 1977, the Company followed the accounting and ratemaking policy of comprehensive
26	interperiod income tax allocation (recording deferred income taxes), except that deferred
27	taxes were not provided on certain basis differences (such as interest deducted currently
28	for federal income tax purposes but capitalized for accounting purposes), and additions to
29	the property insurance reserve which were expensed currently for accounting purposes
30	but not allowed as a deduction for tax purposes until the loss was incurred.
31	
32	Beginning in 1979, the Company followed the accounting and ratemaking policy of

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-F-3.22 HISTORY OF TAX NORMALIZATION
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY

Line No.	Description
33	comprehensive interperiod income tax allocation including the basis difference for the
34	interest component of AFUDC which was deducted currently for federal income tax
35	purposes. For the period from January 1979 to December 1986, AFUDC- Debt was
36	recorded on a net of tax basis (the rate to record AFUDC-Debt was reduced for the tax
37	effect. Effectively, deferred income taxes on this book/tax difference were netted in the
38	plant accounts.)
39	
40	Also, in 1979, adjustments were reflected in Account 283 to reflect deferred taxes on the
41	basis difference for capitalized taxes. Such amounts are capitalized in plant in service
42	and depreciated for book purposes and deducted currently on the income tax return in the
43	year incurred. Deferred income taxes originate in the year such taxes are claimed on the
44	tax return and reverse as book depreciation is taken.
45	
46	The Economic Recovery Act of 1981 (IRC Section 168) permitted accelerated tax
47	depreciation for 1981 and future additions using the Accelerated Cost Recovery System
48	(ACRS). In order for a public utility to claim ACRS depreciation, all differences
49	between book and tax depreciation, excluding basis differences, must be normalized for
50	public utilities.
51	
52	In 1982, the Company recorded deferred taxes in Account 190 for the first time related to
53	benefit plan accruals. Benefit plan accruals per books are not deductible for tax purposes
54	until the benefit amounts are paid or funded. The number of benefit plans reflected in
55	this account increased over time.
56	
57	The Tax Reform Act of 1986 generally eliminated a current tax deduction for interest
58	during construction. AFUDC on most projects was computed using a gross rate effective
59	January 1, 1987. A current tax deduction was permitted in periods after December 31,
60	1986 for certain transition property.
61	
62	The Tax Reform Act of 1986 reduced the then current 46% corporate income tax rate to
63	40% in 1987 and to 34% in 1988 and thereafter. Included in that legislation was Section
64	203(c) which required that excess ADFTI relating to public utility plant caused by the
65	income tax rate reduction be reversed using the Average Rate Assumption Method.

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-F-3.22 HISTORY OF TAX NORMALIZATION
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY

Line No.	Description
66	Under this method, if such excess ADFTT are used to reduce rates charged customers
67	more rapidly than over the life of the property generating such deferred income taxes, a
68	normalization violation will occur.
69	
70	The Company adopted SFAS No. 109 in 1992, with restatement to January 1, 1990.
71	SFAS No. 109, among other things, requires the liability method to be used in computing
72	deferred taxes on all temporary differences between the book and tax bases of assets
73	other than goodwill, requires that deferred tax liabilities and assets be adjusted for an
74	enacted change in tax laws or rates and prohibits net-of-tax accounting and reporting.
75	SFAS No. 109 requires that regulated enterprises recognize such adjustments to ADFTT
76	as regulatory assets or liabilities if it is probable that such amounts will be recovered
77	from or returned to customers in future rates. Adoption of SFAS No. 109 had no
78	ratemaking impact.
79	
80	On December 22, 2017, a comprehensive tax reform legislation informally called The Tax
81	Cuts and Jobs Acts, or TCJA was signed into law, which resulted in significant change to
82	federal tax laws effective January 1, 2018. TCJA had several key tax provisions that
83	impacted the Company, including the reduction of the corporate income tax rate from
84	35% to 21%. The new legislation included a variety of other changes, such as, a limitation
85	on the tax deductibility of interest expense, acceleration of business asset expensing, and
86	reduction in the amount of executive pay that may qualify for a tax deduction, among others.
87	The change in the federal income tax rate from 35% to 21% resulted in recording excess deferred
88	income taxes ("EDIT") for the Company. For regulated public utility property, ASC 980-740-25
89	requires that a regulatory asset or liability be recorded for the remeasurement of ADFTT if it is
90	probable that the excess will be collected from or returned to customers through future rates.
91	Similar to the Tax Reform Act of 1986, the TCJA adopts the same categories of "protected" and
92	"unprotected" EDIT. Protected EDIT is generally related to method/life depreciation differences.
93	Section 13001(d) of the TCJA provides normalization rules that create penalties for reducing the
94	protected excess tax reserves more rapidly than under the average rate assumption method
95	("ARAM").
96	The Company uses the Powertax system which supports full normalization and flow through of
97	PP&E related basis differences.
98	PowerTax is used to track all PP&E related timing differences and is used to calculate protected

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-3.22 HISTORY OF TAX NORMALIZATION
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY

Line No.	Description
99	excess deferred tax reversals using ARAM. Unprotected EDIT were reversed over three-years.
100	See Schedule II-E-3.16 for the balances and amortization of the remaining EDIT subject to reversal.

Attachment C-KJC-3-OPUC RFP Schedules

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PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, L.L.C.
 II-E-3.23 TAX ELECTIONS, IRS AUDIT STATUS AND PRIVATE LETTER RULINGS
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: J. STORY

Note: This information is confidential, and will be made available only after execution of a certification to be bound by the draft protective order set forth in Section VII of this Rate Filing Package or a protective order issued in this docket.

1. Tax Elections

Item No.	Year	Election	Description
1			
2			
3			
4			
5			
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
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21			
22			
23			

2. IRS Audit Status

Item No.	Year	Description
1	2019-2023	CenterPoint Energy, Inc. and affiliates are participants in the IRS's Compliance Assurance Process. Tax years through 2021 are now closed. Tax Year 2022 is open.

3. Private Letter Rulings

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PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, L.L.C.
 II-E-3.23 TAX ELECTIONS, IRS AUDIT STATUS AND PRIVATE LETTER RULINGS
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: J. STORY

Note: This information is confidential, and will be made available only after execution of a certification to be bound by the draft protective order set forth in Section VII of this Rate Filing Package or a protective order issued in this docket.

Item No.	Year	Ruling Number	Description
1			

4. FIN 48 Tracker

Item No.	Year	Description
1		No ASC 740-10 (FIN48) Positions

PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-F-3.24 METHOD OF ACCOUNTING FOR ADFT RELATED NOL CARRYFORWARD
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY

- 1 As of December 31, 2023 CNP has a balance of \$64,790,368 in accumulated deferred federal income taxes related to NOLs.
- 2
- 3 **Debit:** Current Federal Income Tax Expense
- 4 **Credit:** Current FIT Payable
- 5 **Debit:** Deferred Tax Asset - Net Operating Loss
- 6 **Credit:** Deferred Federal Income Tax Expense

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II E-4 OTHER EXPENSES
FISCAL YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: E. COLVIN

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	
Line No.	FERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	Line #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MIET	TDPS	Total
1	Misc. Other Expenses														
2															
3	Misc. Items														
4	4310	Other Interest Expense		(12,594,819)	-	14,571,976	2,267,127	8	ONLAGXPT(565)	2,267,127	444,972	1,409,405	216,943	195,806	2,267,127
5															
6	Subtotal			(12,594,819)	-	14,571,976	2,267,127			2,267,127	444,972	1,409,405	216,943	195,806	2,267,127
7															
8	TOTAL OTHER EXPENSES EXCLUDING FIT			II-E-1-4	862,877,172	-	47,736,255	910,613,427		910,613,427	208,909,339	658,226,258	40,370,536	23,107,021	910,613,427
9															
10	TOTAL OTHER EXPENSES INCLUDING FIT			II E-1-4	991,722,517	-	48,153,041	1,039,880,558		1,039,880,558	262,198,213	709,946,076	43,434,340	24,301,927	1,039,880,558

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-4.1 DEFERRED EXPENSES FROM PRIOR DOCKETS
FISCAL YEAR ENDING 12/31/2025
DOCKET NO. 56211
SPONSOR: E. COLVIN

Line No.	1100C Account	Description	(1) Total Company	(2) Non-Regulated or Non-Electric	(3) Known and Measurable Charges	(4) Company Total Electric	(5) FF#	(6) Functionalization Factor Name	(7) Allocation to Texas	(8) TRAN	(9) DIST	(10) MET	(11) TDCS	(12) Total
1	4073	Covid Deferral	-	-	1,620,921	1,620,921	71	COVID	1,620,921	207,529	1,268,816	96,900	47,676	1,620,921
2	4073	Defaulted REPs Docket 49421	102,258	-	(35,444)	26,814	5	TDCS	26,814	-	-	-	26,814	26,814
3	4073	Expedited Switches Docket 49421	251,821	-	(171,052)	60,769	4	MET	60,769	-	-	60,769	-	60,769
4	4073	Hurricane Harvey Docket 49421	12,881,229	-	(9,044,989)	3,836,240	73	HARVLY	3,836,240	48,734	3,787,466	-	-	3,836,240
5	4073	Hurricane Harvey Trailing Charges	-	-	3,751,451	3,751,451	73	HARVLY	3,751,451	47,696	3,703,756	-	-	3,751,451
6	4073	Hurricane Laura	-	-	9,009,187	9,009,187	72	LAURA	9,009,187	261,890	8,747,297	-	-	9,009,187
7	4073	Hurricane Nicholas	-	-	10,105,455	10,105,455	78	NICHOLAS	10,105,455	-	10,105,455	-	-	10,105,455
8	4073	Load Management Program	-	-	596,970	596,970	3	DIST	596,970	-	-	-	-	596,970
9	4073	Long Lead Time Facilities	-	-	1,263,121	1,263,121	65	MAT SUP	1,263,121	704,804	546,222	12,094	-	1,263,121
10	4073	Smart Meter Texas	-	-	1,079,197	1,079,197	4	MET	1,079,197	-	-	1,079,197	-	1,079,197
11	4073	Smart Meter Texas Docket 49421	1,587,826	-	(1,023,997)	363,919	4	MET	363,919	-	-	363,919	-	363,919
12	4073	Winter Storm Irv	-	-	3,462,652	3,462,652	79	URI	3,462,652	111,697	3,350,955	-	-	3,462,652
13	4074	Irr Residual	-	-	(119,036)	(119,036)	3	DIST	(119,036)	-	(119,036)	-	-	(119,036)
14	4074	Irr Residual Docket 49421	(806,175)	-	551,778	(211,397)	3	DIST	(211,397)	-	(211,397)	-	-	(211,397)
15	4074	Pension PURA 36.065 Deferral	-	-	(10,832,108)	(10,832,108)	12	PAYNAG	(10,832,108)	(2,131,084)	(6,693,887)	(1,197,215)	(551,892)	(10,832,108)
16	4074	Pension PURA 36.065 Deferral Docket 49421	(12,128,425)	-	8,948,083	(3,180,343)	12	PAYNAG	(3,180,343)	(625,693)	(2,040,216)	(351,515)	(162,918)	(3,180,343)
17	4073	Reg Asset - TDCS	56,741,072	-	(56,741,072)	-	1	DA	-	-	-	-	-	-
18														
19		Total Amortization Expense	58,405,696	-	(37,575,775)	20,833,831			20,833,831	(1,374,388)	22,787,399	64,139	(643,320)	20,833,831
20		Operation and Maintenance Expense Amortizations												
21	9040	Defaulted REPs	-	-	1,578,674	1,578,674	5	TDCS	1,578,674	-	-	-	1,578,674	1,578,674
22														
23														
24		Total Regulatory Asset Amortization included in Operating Expense			1,578,674	1,578,674			1,578,674				1,578,674	1,578,674
25														
26	9280	2022 DCRF Filing Expenses - Docket No. 53412	-	-	238,239	238,239	3	DIST	238,239	-	238,239	-	-	238,239
27	9280	2023 DCRF Filing Expenses - Docket No. 51823	-	-	62,161	62,161	1	DIST	62,161	-	62,161	-	-	62,161
28	9280	CH2M Resiliency Plan - Docket No.	-	-	-	-	1	DA	-	-	-	-	-	-
29	9280	1433 Filing Expenses	-	-	-	-	1	DA	-	-	-	-	-	-
30	9280	THREFF Filing Expenses - Docket No. 51850	-	-	55,728	55,728	3	DIST	55,728	-	55,728	-	-	55,728
31	9280	2023 CEHE Rate Case Expenses	-	-	1,419,322	1,419,322	6	TOTREV	1,419,322	267,883	1,107,287	44,036	30,115	1,419,322
32		Subtotal Rate Case Expense Amortization to be in Rider RCR			1,805,455	1,805,455			1,805,455	267,883	1,465,419	44,036	30,115	1,805,455
33		Remove to Rider RCR			(1,805,455)	(1,805,455)			(1,805,455)	(267,883)	(1,465,419)	(44,036)	(30,115)	(1,805,455)
34	9280	2021 EECRF Filing Expenses - Docket No. 55677	51,860	-	(51,860)	-	1	DA	-	-	-	-	-	-
35														
36		Total Rate Case Expense Amortization included in Operating Expense	51,860		(51,860)									
37														
38		Total	58,461,456		(56,048,961)	22,412,505			22,412,505	(1,374,388)	22,787,399	64,139	935,354	22,412,505
39														
40		** Please see WT-II-E-4.1.1 for the required details relating to these expenses.												

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
ALL DEFERRED EXPENSES FROM PRIOR DOCKETS
1251 YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	
Line No.	PPRC Account	Description	Authorizing Docket	Original Amount Due The Amortized	Deferred Period	Amortization Period (Years)	Date Amortization Began	Total Amortization Taken by the Beginning of the Year	Amortization Expense Included in Test Year	
1	4073	Cost Deferral (6)	Request in this docket	8,104,865	2020-2022	5	As approved in this docket	-	-	
2	4073	Defaulted RT Ps Docket 49421 (5)	Docket No. 49421	511,200	2011-2018	5	April 23, 2020	274,960	102,258	
3	4073	Expedited Switches Docket 49121 (1)	196536	1,159,101	2010-2011	5	April 23, 2020	625,310	231,821	
4	4073	Hurricane Harvey Docket 49121 (2)	Docket No. 49121	73,148,639	2017	5	April 23, 2020	11,086,212	13,881,229	
5	4073	Hurricane Harvey Trailing Charges (2)	Request in this docket	18,757,247	2017-2023	5	As approved in this docket	-	-	
6	4073	Hurricane Laura (2)	Request in this docket	45,045,935	2020-2023	5	As approved in this docket	-	-	
7	4073	Hurricane Nicholas (2)	Request in this docket	10,527,267	2021-2023	5	As approved in this docket	-	-	
8	4073	Load Management Program (7)	Request in this docket	2,984,818	2022	5	As approved in this docket	-	-	
9	4073	Long Lead Time Facilities (8)	Request in this docket	6,315,605	2021-2023	5	As approved in this docket	-	-	
10	4073	Smart Meter Texas (4)	Docket No. 47564	5,105,964	2019-2020	5	As approved in this docket	-	-	
11	4073	Smart Meter Texas Docket 49121 (1)	Docket No. 49121	6,939,132	2017-2020	5	April 23, 2020	3,731,711	1,287,826	
12	4073	Winter Storm Uri (2)	Request in this docket	17,213,260	2021-2023	5	As approved in this docket	-	-	
13	4074	The Residual (2)	Request in this docket	(595,178)	2019-2020	5	As approved in this docket	-	-	
14	4074	The Residual Docket 49421 (2)	Docket No. 49421	(4,030,874)	2017	5	April 23, 2020	(2,167,714)	(806,175)	
15	4074	Version 1 PUA 36.065 Deferral (3)	Request in this docket	(5,160,510)	2019-2023	5	As approved in this docket	-	-	
16	4074	Version 1 PUA 36.065 Deferral Docket 49121	Docket No. 49121	(60,642,116)	2011-2018	5	April 23, 2020	(52,611,988)	(23,128,425)	
17	4073	Reg Asset - TRRTT (1)		-				56,741,072		
18										
19	Total Amortization Expense Accounts 404, 407, & 408				116,774,210			10,936,522	58,409,606	
20										
21	9040	Defaulted RT Ps (5)		7,893,376	2019-2023	5	As approved in this docket	-	-	
22										
23										
24	Total Regulatory Asset Amortization Included in Operating Expense				7,893,376					
25										
26										
27	9280	2022 DCLF Filing Expenses (10)	Docket No. 73412	1,191,195	2023		As approved in this docket	-	-	
28	9280	2023 DCLF Filing Expenses (10)	Docket No. 74825	310,819	2023		As approved in this docket	-	-	
29	9280	CTTP Resiliency Plan		-	2023		As approved in this docket	-	-	
30	9280	CTTP Filing Expenses		-	2023		As approved in this docket	-	-	
31	9280	TRRLE Filing Expenses	Docket No. 74030	37,6612	2023		As approved in this docket	-	-	
32	9280	2023 Rate Case Expenses		2,246,609	2023		As approved in this docket	-	-	
33	Subtotal				9,627,264					
34	Remove to RCT Rider				(9,627,264)					
35	9280	2021 TRRLE Filing Expenses (9)	Docket No. 73677	51,860	2022	1	January 2023	-	51,860	
36	Total Rate Case Expense Amortization Included in Operating Expense				51,860					
37	Total				124,719,440					
						10,936,522				
						58,461,466				

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Line No.	FERC Account	Description	Authorizing Docket	Original Amount to Be Amortized	Deferred Period	Amortization Period (Years)	Date Amortization Began	Total Amortization Factor by the Beginning of the Year	Amortization Expense Included in Year's cost
40		(3) 16 TAC §25.471(c), Project 36736, Docket No. 36339 FOM65 & FOM66, Docket No. 19421 FOM97.							
41		(2) ASG990, Docket No. 32093 FOM8 Hurricane Rita, Docket No. 36918 FOM1 Hurricane Ike, Docket No. 19421 FOM97 Hurricane Harvey							
12		(5) PL RA §36.065(b), Docket No. 38539 FOM69-63, Docket No. 49421 FOM17.							
13		(4) Docket No. 47364 POF18(e) authorized CRRP to set up regulatory asset to track post AMSTrial Reconciliation Smart Meter Texas costs for future recovery. Docket No. 49421 FOM97.							
11		(5) 16 TAC §25.107, Project No. 35767 Tied Debt, Docket No. 49421 FOM97.							
45		(6) Docket No. 50664 Disaster for Coronavirus Disease 2019							
16		(7) Docket No. 52689 authorized CRRP to operate an interim load management program and to defer costs to a regulatory asset							
47		(5) PL RA §39.818 authorized CRRP to defer qualified long lead time materials carrying costs and incremental O&M							
48		(8) Docket 53677 approved 2021 ELCHP rate case expenses.							
49		(10) 16 TAC §25.245, PLRA §36.061 (b)(2), Docket No. 45747 FOM36, Docket No. 47032 POF36, Docket No. 48226 POF5, CRRP may request recovery of its and any municipal rate case expenses incurred in DCRP files in a future rate proceeding.							
50		(11) 16 TAC §25.245, PLRA §36.061 (b)(2), Docket No. 45747 FOM36, Docket No. 47032 POF36, Docket No. 48226 POF5, CRRP may request recovery of its and any municipal rate case expenses incurred in DCRP files in a future rate proceeding.							

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
H.E. ALL DEFERRED EXPENSES FROM PRIOR DOCKETS
1251 YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

Line No.	PPRC Account	Description	Authorizing Docket	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
				Amortization Expense Included in Requested Cost of Service	Transmision Amount as of the End of the Test Year	Remaining Amortization Period in Years	Date if Fully Amortized	Amortization Period Requested	K&M Adjustment	Requested Amortization Expense Reflected on Schedule	Authority/Commission Order Shown on Schedule
1	4073	Cost (Internal (6)	Request in this docket	1,620,921	8,164,005	Pending approval in this docket		5	1,620,921	TT-F-1	TT-F-1,2
2	4073	Defaulted RT Ps Docket 49421 (5)	Docket No. 49421	26,814	134,072	1.31		5	(75,444)	TT-F-1	TT-F-1,2
3	4073	Expedited Switches Docket 49121 (1)	Docket No. 49121	60,789	303,943	1.31		5	(171,032)	TT-F-1	TT-F-1,2
4	4073	Hurricane Harvey Docket 49121 (2)	Docket No. 49121	3,836,210	19,181,199	1.31		5	(9,911,989)	TT-F-1	TT-F-1,2
5	4073	Hurricane Harvey Trailing Changes (2)	Request in this docket	3,751,451	18,757,257	Pending approval in this docket		5	3,751,451	TT-F-1	TT-F-1,2
6	4073	Hurricane Laura (2)	Request in this docket	9,009,187	45,045,095	Pending approval in this docket		5	9,009,187	TT-F-1	TT-F-1,2
7	4073	Hurricane Nicholas (2)	Request in this docket	10,105,453	50,527,267	Pending approval in this docket		5	10,105,453	TT-F-1	TT-F-1,2
8	4073	Load Management Program (7)	Request in this docket	596,970	2,981,818	Pending approval in this docket		5	596,970	TT-F-1	TT-F-1,2
9	4073	Long Lead Time Facilities (8)	Request in this docket	1,263,121	6,315,605	Pending approval in this docket		5	1,263,121	TT-F-1	TT-F-1,2
10	4073	Smart Meter Texas (4)	Docket No. 47564	1,079,197	5,395,084	Pending approval in this docket		5	1,079,197	TT-F-1	TT-F-1,2
11	4073	Smart Meter Texas Docket 49421 (1)	Docket No. 49421	363,919	1,819,595	1.31		5	(1,023,907)	TT-F-1	TT-F-1,2
12	4073	Winter Storm (1) (2)	Request in this docket	3,162,652	17,315,269	Pending approval in this docket		5	3,162,652	TT-F-1	TT-F-1,2
13	4074	The Residual (2)	Request in this docket	(119,036)	(595,178)	Pending approval in this docket		5	(119,036)	TT-F-1	TT-F-1,2
14	4074	The Residual Docket 49421 (2)	Docket No. 49421	(211,597)	(1,056,985)	1.31		5	(594,778)	TT-F-1	TT-F-1,2
15	4074	Version 1 P.U.C.A. 36.065 Docket 49121	Request in this docket	(10,832,106)	(54,160,549)	Pending approval in this docket		5	(9,932,106)	TT-F-1	TT-F-1,2
16	4074	Version 1 P.U.C.A. 36.065 Docket 49121	Docket No. 49121	(3,189,315)	(17,901,713)	1.31		5	(8,918,083)	TT-F-1	TT-F-1,2
17	4073	Reg Asset - TTRTP (1)		-	-	Recovered in Rider TTRTP			(86,741,072)		TT-F-1,2
18											
19		Total Amortization Expense - Accounts 404, 407, & 408		20,533,381	104,169,154				(37,575,775)		
20											
21	9040	Defaulted RT Ps (5)		1,578,674	7,893,370	Pending approval in this docket		5	1,578,674	TT-F-1	TT-F-1,2
22											
23		Total Regulatory Asset Amortization Included in Operating Expense		1,578,674	7,893,370				1,578,674		
24											
25											
26	9280	2022 D.C.R.F. Filing Expenses (10)	Docket No. 73412	-	1,191,195	Rider R.C.E.		5	238,239	Rider R.C.E.	Rider R.C.E.
27	9280	2023 D.C.R.F. Filing Expenses (10)	Docket No. 74825	-	310,819	Rider R.C.E.		5	63,164	Rider R.C.E.	Rider R.C.E.
28	9280	CTTR Resiliency Plan		-	-	Rider R.C.T.		5	-	Rider R.C.T.	Rider R.C.T.
29	9280	CTTR Resiliency Plan		-	-	Rider R.C.T.		5	-	Rider R.C.T.	Rider R.C.T.
30	9280	CTTR Resiliency Plan		-	-	Rider R.C.T.		5	-	Rider R.C.T.	Rider R.C.T.
31	9280	DEBEL Filing Expenses	Docket No. 74830	-	378,642	Rider R.C.E.		5	55,728	Rider R.C.E.	Rider R.C.E.
32	9280	2023 Rate Case Expenses		-	7,249,699	Rider R.C.E.		5	1,419,822	Rider R.C.E.	Rider R.C.E.
33		Subtotal		-	9,627,264				1,865,453	Rider R.C.T.	Rider R.C.T.
34		Remove to R.C.T. Rider		-	(9,627,264)				\$ (1,865,453)	Rider R.C.T.	Rider R.C.T.
35	9280	2021 DEBEL Filing Expenses (9)	Docket No. 73677	-	-	Approved in Docket No. 73677		1	(51,869)	TT-F-2	TT-F-2,3
36		Total Rate Case Expense Amortization Included in Operating Expense		-	-				(51,869)		
37											
38		Total		22,412,505	112,662,524				(36,045,961)		

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-B-4.2 BELOW THE LINE EXPENSES
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	PERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	PF #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MRT	TDCS	Total
1		Nonutility Operating Income	II F.1												
2	4171	Exp-Nonutility Oper		-	-	-	-	6	TOTREV	-	-	-	-	-	-
3	4190	Interest & Div Inc		(9,812,639)	-	-	(9,812,639)	6	TOTREV	(9,812,639)	(1,813,706)	(7,496,884)	(288,160)	(203,879)	(9,812,639)
4	4210	Misc Non-Oper Income		(1,104,081)	-	-	(1,104,081)	6	TOTREV	(1,104,081)	(204,071)	(843,522)	(33,548)	(22,940)	(1,104,081)
5															
6		Other Income Deductions													
7	4261	Donations		3,417,824	-	-	3,417,824	12	PAYXAG	3,417,824	672,415	2,192,562	573,705	175,083	3,417,824
8	4262	Life Insurance		5,926,698	-	-	5,926,698	12	PAYXAG	5,926,698	1,166,003	3,802,026	655,063	303,604	5,926,698
9	4263	Penalties		3,000	-	-	3,000	12	PAYXAG	3,000	500	1,925	352	151	3,000
10	4284	Expd For Civic Act		4,793,733	-	-	4,793,733	7	TOMXFP(365)	4,793,733	897,097	3,113,721	468,586	314,371	4,793,733
11	4265	Other Deductions		547,883	-	-	547,883	7	TOMXFP(565)	547,883	102,530	355,871	53,553	35,930	547,883
12															
13		TOTAL		3,772,440			3,772,440			3,772,440	820,859	1,125,687	1,223,569	602,324	3,772,440
14															
15	Costs recorded to this series of PERC accounts are not included in the Company's cost of service calculation														

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-4.3 NONRECURRING OR EXTRAORDINARY EXPENSES
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	FERC Account	Description	Total Company	Known and Measurable Charges	Company Total Electric	FF %	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	TOTAL
1													
2	9302	2022 STT True-up	(2,390,140)	2,390,140	-	1	DA	-	-	-	-	-	-
3													
4													
5		TOTAL	(2,390,140)	2,390,140	-			-	-	-	-	-	-

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-4.4 REGULATORY COMMISSION EXPENSES
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
Line No.	ECRF Account	Description	Docket No.	Total Company	Known and Measurable Changes	Company Total Electric	UT's	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MEF	TDCS	TOTAL
1	9280	2021 EECRF Filing Expenses	Docket No. 53677	51,860	(51,860)	-	1	DA	-	-	-	-	-	-
2														
3														
4														
5														
6														
7		Total		51,860	(51,860)	-			-	-	-	-	-	-

[1] All items other than EECRF are included in Rider RCE; therefore, Regulatory Commission Expense is zero.

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-4.5 RATE CASE EXPENSE
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	ITRC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	EE %	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MET	TDCS	Total
1		Consultant Expenses													
2	9230	Accounting	WP II-E-4.5	-	-	-	-	6	TOTREV	-	-	-	-	-	-
3	9230	Engineering	WP II-E-4.5	-	-	-	-	6	TOTREV	-	-	-	-	-	-
4	9230	Legal	WP II-E-4.5	645,205	-	6,400,000	7,045,205	6	TOTREV	7,045,205	1,302,191	5,382,564	214,071	146,379	7,045,205
5	9230	Other	WP II-E-4.5	188,119	-	(39,105)	149,014	6	TOTREV	149,014	27,543	113,817	4,528	3,696	149,014
6		Subtotal Consultant Expense		833,324	-	6,360,895	7,194,219			7,194,219	1,329,734	5,496,411	218,598	149,476	7,194,219
7															
8		Company Expenses													
9	9210	Employee	WP II-E-4.5	5,813	-	(2,195)	3,618	6	TOTREV	3,618	613	2,535	101	69	3,618
10	9210	Other	WP II-E-4.5	49,072	-	-	49,072	6	TOTREV	49,072	9,076	37,491	1,491	1,020	49,072
11		Subtotal Company Expenses		54,885	-	(2,495)	52,390			52,390	9,683	40,026	1,592	1,089	52,390
12															
13		Intervenor Expenses													
14	9280	Intervenor Expenses	WP II-E-4.5	-	-	-	-	6	TOTREV	-	-	-	-	-	-
15		Subtotal Intervenor Expenses		-	-	-	-			-	-	-	-	-	-
16		Total Request		888,209	-	6,358,400	7,246,609			7,246,609	1,339,417	5,536,437	220,190	150,564	7,246,609

Attachment C-KJC-3-OPUC RFP Schedules
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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-E-4.6 EXPENSES PREVIOUSLY DENIED BY THE COMMISSION
TEST YEAR ENDING 12/31/2023
DOCKET NO. S6211
SPONSOR: K. COLVIN

This schedule is non-applicable because CenterPoint Energy Houston Electric, LLC does not have expenses that have previously been denied by the Commission.

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
LL-B-5 OTHER REVENUE ITEMS
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
Line No.	FERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	FR #	Functionalization Factor Name	Allocation to Texas	TRAN	DIST	MRT	TDOS	Total
1	Other Revenues														
2	Non-Electric Revenues														
3	4211	Gain On Disp of Prop		-	-	-	-	2	TRAN	-	-	-	-	-	-
4	4500	Forfeited Discounts		418,271	-	-	418,271	74	FORFEIT_450	418,271	-	418,271	-	-	418,271
5	4510	Misc Service Rev		28,895,888	-	3,396,885	32,292,753	75	MISC_REV_451	32,292,753	2,204,433	30,058,748	29,573	-	32,292,753
6	4540	Rent From Prop		33,102,053	-	1,457,885	34,559,939	76	RENT_454	34,559,939	21,092,820	10,767,119	-	-	34,559,939
7	4580	Other Electric Rev		61,379,045	-	(56,697,675)	4,682,270	2	TRAN	4,682,270	4,682,270	-	-	-	4,682,270
8	4561	Rec-Transm of Elec or Oth		126,716,952	-	1,023,538	1,023,538	2	TRAN	1,023,538	1,023,538	-	-	-	1,023,538
9															
10		Subtotal		550,813,090		(477,536,320)	73,276,770			73,276,770	32,093,060	41,244,138	29,573		73,276,770
11															
12		TOTAL OTHER REVENUES		550,813,090		(477,536,320)	73,276,770			73,276,770	32,093,060	41,244,138	29,573		73,276,770

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-F FUNCTIONALIZATION FACTORS
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

Line No.	Functionalization Factor	Functionalization Factor Name	(1)	(2)	(3)	(4)	(5)
			Total	Transmission	Distribution	Meters	TXS
1	DA	Directly Assigned	0.0%	0.0%	0.0%	0.0%	0.0%
2	TRAN	Transmission	100.0%	100.0%	0.0%	0.0%	0.0%
3	DIST	Distribution	100.0%	0.0%	100.0%	0.0%	0.0%
4	MET	Metering	100.0%	0.0%	0.0%	100.0%	0.0%
5	TDCS	TDCS	100.0%	0.0%	0.0%	0.0%	100.0%
6	TOTREV	Total Revenue Requirement	100.0%	18.5%	76.4%	3.0%	2.1%
7	OM&MPP(565)	Total O&M, excluding Fuel & Purchased Power	100.0%	18.7%	65.0%	9.8%	6.6%
8	OM&MPP(565)	Total O&M and A&C, excluding Fuel & Purchased Power	100.0%	19.6%	62.2%	9.6%	8.6%
9	DISTOPX	DIST Operations Composite Allocator (FERC Accounts 581-	100.0%	0.0%	51.0%	49.0%	0.0%
10	C902_3	Composite Allocator (FERC Accounts 902 & 903)	100.0%	0.0%	0.0%	6.8%	93.2%
11	C906_9	Composite Allocator (FERC Accounts 906, 908 & 909)	100.0%	0.0%	0.0%	0.0%	100.0%
12	PAYXAG	Payroll, excluding A&C Salaries	100.0%	19.7%	64.2%	11.1%	5.1%
13	GNLPLT-N	General Plant - Net	100.0%	27.8%	62.9%	5.1%	4.2%
14	PLTXGNL-N	Net Plant in Service, excluding General Plant	100.0%	42.2%	54.8%	2.3%	0.7%
15	PLTSVC-N	Net Plant in Service	100.0%	41.1%	55.4%	2.5%	1.0%
16	PLTSVC-NX	Net Plant in Service, excluding Intangible Plant	100.0%	41.7%	56.0%	2.0%	0.3%
17	ITPLNT353	Transmission Substation Plant Account 353	100.0%	91.0%	9.0%	0.0%	0.0%
18	DPLNT362	Distribution Substation Plant Account 362	100.0%	35.7%	64.3%	0.0%	0.0%
19	AUTAXEXP	Property Tax	0.0%	0.0%	0.0%	0.0%	0.0%
20	TRTBSE	Total Rate Base	100.0%	41.8%	55.0%	2.3%	0.9%
21	GPLT	Total Gross Plant in Service	100.0%	36.1%	59.9%	3.2%	1.3%
22	E30301		0.0%	0.0%	0.0%	0.0%	0.0%
23	E30302	Miscellaneous Intangible Plant	100.0%	14.2%	25.9%	29.0%	31.0%
24	E31001	Land and Land Fees (Not Used)	0.0%	0.0%	0.0%	0.0%	0.0%
25	E35001	Land and Land Fees	100.0%	98.0%	2.0%	0.0%	0.0%
26	E35002	Land and Land Rights	100.0%	100.0%	0.0%	0.0%	0.0%
27	E35201	Structures and Improvements	100.0%	95.4%	4.6%	0.0%	0.0%
28	E35301	Station Equipment	100.0%	91.0%	9.0%	0.0%	0.0%
29	E35401	Towers and Fixtures	100.0%	100.0%	0.0%	0.0%	0.0%
30	E35501	Poles, Towers, and Fixtures	100.0%	100.0%	0.0%	0.0%	0.0%
31	E35601	Overhead Conductors and Devices	100.0%	100.0%	0.0%	0.0%	0.0%
32	E35701	Underground Conduit	100.0%	100.0%	0.0%	0.0%	0.0%
33	E35801	Underground Conductors and Devices	100.0%	100.0%	0.0%	0.0%	0.0%
34	E35901	Roads and Trails	100.0%	100.0%	0.0%	0.0%	0.0%
35	E36001	Land and Land Fees	100.0%	30.2%	69.8%	0.0%	0.0%
36	E36002	Land and Land Rights	100.0%	5.1%	94.6%	0.0%	0.0%
37	E36101	Structures and Improvements	100.0%	33.4%	66.6%	0.0%	0.0%
38	E36201	Station Equipment	100.0%	35.7%	64.3%	0.0%	0.0%
39	E36401	Poles, Towers, and Fixtures	100.0%	0.0%	100.0%	0.0%	0.0%
40	E36501	Overhead Conductors and Devices	100.0%	0.0%	100.0%	0.0%	0.0%
41	E36601	Underground Conduit	100.0%	0.0%	100.0%	0.0%	0.0%
42	E36701	Underground Conductors and Devices	100.0%	0.0%	100.0%	0.0%	0.0%
43	E36801	Line Transformers	100.0%	0.0%	100.0%	0.0%	0.0%

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-F FUNCTIONALIZATION FACTORS
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

Line No.	Functionalization Factor	Functionalization Factor Name	(1)	(2)	(3)	(4)	(5)
			Total	Transmission	Distribution	Meters	TXCS
44	E36901	Services	100.0%	0.0%	100.0%	0.0%	0.0%
45	E37001	Meters	100.0%	0.0%	0.0%	100.0%	0.0%
46	E37005	Automated Meters	100.0%	0.0%	0.0%	100.0%	0.0%
47	E37501	Street Lighting & Signal Systems	100.0%	0.0%	100.0%	0.0%	0.0%
48	E37401	Street Lighting (Not Used)	0.0%	0.0%	0.0%	0.0%	0.0%
49	E38901	Land and Land Fees	100.0%	3.1%	95.0%	1.6%	0.2%
50	E38902	Land and Land Rights	100.0%	84.9%	15.0%	0.1%	0.0%
51	E39001	Structures and Improvements	100.0%	11.2%	86.8%	1.4%	0.6%
52	E39101	Office Furniture and Equipment	100.0%	1.7%	91.5%	2.1%	4.7%
53	E39201	Transportation Equipment	100.0%	26.9%	67.1%	5.9%	0.1%
54	E39301	Stores Equipment	100.0%	34.8%	64.6%	0.6%	0.0%
55	E39401	Tools, Shop and Engine Equipment	100.0%	0.7%	98.2%	1.0%	0.1%
56	E39501	Laboratory Equipment	100.0%	0.0%	17.9%	77.8%	4.3%
57	E39601	Power-Operated Equipment	100.0%	45.9%	52.8%	1.3%	0.0%
58	E39701	Communication Equipment	100.0%	19.1%	61.2%	7.4%	9.2%
59	E39702	Computer Equipment	100.0%	19.1%	64.2%	7.4%	9.2%
60	E39801	Miscellaneous Equipment	100.0%	5.3%	74.5%	1.0%	19.2%
61	RWIP	RWIP	100.0%	89.8%	10.2%	0.0%	0.0%
62	DIT_190	DIT Account 190	100.0%	35.1%	59.4%	5.9%	1.6%
63	DIT_282	DIT Account 282	100.0%	37.2%	58.2%	5.1%	1.3%
64	DIT_283	DIT Account 283	100.0%	9.7%	71.7%	9.4%	9.2%
65	MAT_SUP	Materials and Supplies	100.0%	55.8%	43.2%	1.0%	0.0%
66	MAT_SUP_UND	Undistributed M&S Expense	100.0%	55.8%	43.2%	1.0%	0.0%
67	INJ_DAM_925	Injuries & Damages	100.0%	19.6%	61.2%	11.1%	5.1%
68	PEN_BEN_926	Pension & Benefits	100.0%	18.5%	60.6%	10.5%	10.4%
69	COMMISH_928	Commission Regulatory Expense	0.0%	0.0%	0.0%	0.0%	0.0%
70	GEN_AD_9301	General Advertising Expense	100.0%	7.9%	25.9%	4.5%	61.8%
71	COVID	Covid Deferral Regulatory Asset	100.0%	12.8%	78.3%	6.0%	2.9%
72	LAURA	Hurricane Laura Reg Asset	100.0%	2.9%	97.1%	0.0%	0.0%
73	HARVEY	Hurricane Harvey Reg Asset	100.0%	1.3%	98.7%	0.0%	0.0%
74	FORFEIT_450	Forfeited Discounts	100.0%	0.0%	100.0%	0.0%	0.0%
75	MISC_REV_451	Misc Service Revenues	100.0%	6.8%	93.1%	0.1%	0.0%
76	RENT_454	Rent from Electric Property	100.0%	69.1%	30.9%	0.0%	0.0%
77	OTHER_REV_456	Other Electric Revenue	100.0%	100.0%	0.0%	0.0%	0.0%
78	NICHOLAS	Hurricane Nicholas Reg Asset	100.0%	0.0%	100.0%	0.0%	0.0%
79	URI	Hurricane Uri Reg Asset	100.0%	5.2%	96.8%	0.0%	0.0%
80	MISC_GEN_9302	Miscellaneous General Expense	100.0%	17.6%	57.5%	9.9%	14.9%
81	OS_SRV_9230	Outside Services Emp	100.0%	17.2%	54.8%	9.1%	18.9%

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-F FUNCTIONALIZATION FACTORS - DATA
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

		(1)	(2)	(3)	(4)	(5)
Functionalization Factor	FF#	Transmission	Distribution	Meters	TDCS	Total
	1					
TRAN	2	1	-	-	-	1
DIST	3	-	1	-	-	1
MFT	4	-	-	1	-	1
TDCS	5	-	-	-	1	1
TOTREV	6	696,755,404	2,880,015,871	114,541,448	78,322,372	3,769,635,095
TOMXFP(565)	7	55,797,432	193,666,510	29,143,769	19,553,201	298,160,911
OMAGXFP(565)	8	105,880,374	335,365,692	51,621,288	46,591,806	539,459,161
DISTOPX	9	-	24,470,087	23,473,483	-	47,943,570
C902 3	10	-	-	1,156,239	15,927,582	17,083,822
C906 9	11	-	-	-	1,879,426	1,879,426
PAYXAG	12	32,661,847	106,501,449	18,349,466	8,504,495	166,017,258
GNT.PLT-N	13	290,234,742	657,554,290	53,641,605	44,327,001	1,045,757,638
PLTXGNL-N	14	5,211,866,912	6,761,006,866	284,152,621	87,939,110	12,344,965,510
PLTSVC-N	15	5,502,101,654	7,418,561,157	337,794,227	132,266,110	13,390,723,148
PLTSVC-NX	16	5,461,811,271	7,345,188,356	255,639,975	44,327,001	13,106,966,602
TPJNT353	17	1,288,556,961	127,145,256	-	-	1,415,702,217
DPLNT362	18	551,334,297	991,914,538	-	-	1,543,248,835
ADTAXEXP	19	-	-	-	-	-
TRTBSE	20	5,056,228,094	6,659,898,143	280,986,710	108,739,703	12,105,852,650
GPLT	21	6,422,486,595	10,582,141,737	566,001,422	224,536,412	17,795,166,166
E30301	22	-	-	-	-	-
E30302	23	71,229,192	129,715,454	145,240,142	155,467,168	501,651,957
E31001	24	-	-	-	-	-
E35001	25	61,153,174	1,266,104	-	-	62,419,278
E35002	26	156,059,432	1,953	-	-	156,061,386
E35201	27	230,714,900	11,125,061	-	-	241,839,961
E35301	28	1,288,556,961	127,145,256	-	-	1,415,702,217
E35401	29	1,710,821,995	-	-	-	1,710,821,995
E35501	30	186,878,840	-	-	-	186,878,840
E35601	31	1,210,675,927	-	-	-	1,210,675,927

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PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 II-F FUNCTIONALIZATION FACTORS - DATA
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: K. COLVIN

		(1)	(2)	(3)	(4)	(5)
Functionalization Factor	FF#	Transmission	Distribution	Meters	TDCS	Total
E35701	32	38,232,025	-	-	-	38,232,025
E35801	33	16,475,502	-	-	-	16,475,502
E35901	34	565,556,164	-	-	-	565,556,164
E36001	35	43,797,231	101,416,340	-	-	145,213,571
E36002	36	74,005	1,285,390	-	-	1,359,395
E36101	37	54,883,443	109,618,070	-	-	164,501,514
E36201	38	551,334,297	991,914,538	-	-	1,543,248,835
E36401	39	-	1,397,481,413	-	-	1,397,481,413
E36501	40	-	1,454,203,536	-	-	1,454,203,536
E36601	41	-	787,317,724	-	-	787,317,724
E36701	42	-	1,468,196,384	-	-	1,468,196,384
E36801	43	-	1,998,918,950	-	-	1,998,918,950
E36901	44	-	256,082,616	-	-	256,082,616
E37001	45	-	-	81,470,149	-	81,470,149
E37003	46	-	-	256,440,582	-	256,440,582
E37301	47	-	770,190,596	-	-	770,190,596
E37401	48	-	-	-	-	-
E38901	49	898,137	27,412,273	475,402	62,873	28,848,684
E38902	50	868,071	152,877	1,032	-	1,021,980
E39001	51	39,142,685	302,811,752	4,805,537	2,048,387	348,808,361
E39101	52	259,184	13,798,773	311,495	713,775	15,083,227
E39201	53	49,627,007	123,566,940	10,877,892	134,900	184,206,739
E39301	54	365,902	680,034	6,708	-	1,052,644
E39401	55	204,304	28,874,116	294,608	24,050	29,397,078
E39501	56	-	3,727,891	16,213,569	900,902	20,842,362
E39601	57	16,143,535	18,580,423	441,040	-	35,164,999
E39701	58	95,103,600	319,098,912	36,719,729	45,961,771	496,884,011
E39702	59	32,444,427	108,980,990	12,526,871	15,679,778	169,632,065
E39801	60	986,656	13,748,660	176,665	3,542,808	18,454,790
RWIP	61	(136,537,118)	(15,462,905)	-	-	(152,000,023)
DIT 190	62	64,695	109,296	7,266	2,883	184,139

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-F FUNCTIONALIZATION FACTORS - DATA
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

		(1)	(2)	(3)	(4)	(5)
Functionalization Factor	FF#	Transmission	Distribution	Meters	TDCS	Total
DIT_282	63	(411,594)	(644,864)	(37,313)	(14,084)	(1,107,855)
DIT_283	64	(3,496)	(25,733)	(3,368)	(3,303)	(35,900)
MAT_SUP	65	250,696,462	194,289,585	4,302,144	-	449,288,191
MAT_SUP_UND	66	78,160	60,574	1,341	-	140,076
INT_DAM_925	67	4,902,527	16,022,491	2,768,243	1,278,836	24,972,097
PEN_BEN_926	68	6,954,434	22,728,556	3,926,865	3,914,769	37,524,624
COMMISII_928	69	-	-	-	-	-
GEN_AD_9301	70	24,239	79,256	13,695	189,367	306,556
COVID	71	1,037,645	6,344,079	484,502	238,379	8,104,605
LAURA	72	1,309,449	43,736,486	-	-	45,045,935
HARVEY	73	930,000	72,218,000	-	-	73,148,000
FORFEIT_450	74	-	418,271	-	-	418,271
MISC_REV_451	75	2,204,433	30,058,748	29,573	-	32,292,753
RENT_454	76	24,092,818	10,767,118	-	-	34,859,936
OTILIER REV_456	77	4,682,270	-	-	-	4,682,270
NICHOLAS	78	-	50,527,267	-	-	50,527,267
URI	79	558,486	16,754,774	-	-	17,313,260
MISC_GEN_9302	80	24,191,819	79,063,959	13,660,063	20,507,185	137,423,026
OS SRV_9230	81	3,078,915	9,797,289	1,627,886	3,378,131	17,882,221

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
II-G-1 STATUS OF NUCLEAR DECOMMISSIONING FUNDS
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

Schedule II-G is not applicable as CenterPoint Energy Houston Electric, LLC does not own or have a leasehold interest in a nuclear-fueled generation unit.

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
VULTRAN AND DIST UTILITY CUSTOMER SERVICES
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: S. JOHNSON / K. COLVIN

Line No.	Service	Description / Justification	Test Year Cost (12 Month ending 12/31/2023)	FERC Accounts	Assignment Methodology
1	Customer Service	Overseeing contact center operations, credit operations, billing and receivable operations and customer account support operations. Customer Services supports the entire CenterPoint Energy electric service area, which covers 5,000 square miles and delivers electricity to over 2.3 million meters.	\$ 10,370,524.50	9030, 9302	Call Center Minutes and Customer Count SKF's
2	Marketing	Oversight of all Marketing, Communication functions, including web channel, competitive marketing, communications, advertising and promotions, and digital communications Oversight of all Strategic Marketing functions, including marketing insights, market research and customer experience, customer lifecycle management, and product management	\$ 2,315,266.03	9090, 9302	Direct Assigned and Customer Count SKF
3	Energy Solutions	Includes Commercial & Industrial (C&I) Relations, Economic Development, Energy Efficiency and Administrative Oversight	\$ 1,930,666.34	9302	Direct Assigned and Customer Count SKF
4	Claims & Third Party Damages	Labor, employee related expenses and other costs associated with researching and resolving third-party claims for damages against CenterPoint Energy	\$ 1,628,730.21	9250, 9090, 9302	Direct Assigned and Customer Count SKF
5	Planning & Analytics	Manages and coordinate activities associated with the financial planning, forecasting and reporting processes, customer service training, and marketing and performance analytics around the Customer Operations organization	\$ 375,726.30	9030	Customer Count SKF
6	Chief Customer Officer	Management oversight for all Customer Operation functions	\$ 980,065.69	9030, 9302	Customer Count SKF
7	Energy Efficiency	Manage and administer energy efficiency programs pursuant to Public Utility Regulatory Act §39.905 and 16 Texas Administrative Code §25.181.	\$ 41,454,783.55	9070, 9080	Direct Assigned and Schedule II-F factors
			<u>\$ 59,055,763</u>		

Note: CenterPoint Energy Houston Electric, LLC now recovers all costs for its Energy Efficiency programs through an Energy Efficiency Cost Recovery Factor, as opposed to base rates, pursuant to Rule 25.181(f) and the Commission's authorization in Docket No. 35717.

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
III-A SUMMARY OF WHOLESALE TRANSMISSION COST OF SERVICE (TCOS)
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

(1)			
Line No.	Description	Reference	Transmission Function (TRAN)
1			
2	Operations and Maintenance Expense	III-D-2	97,834,460
3	Depreciation & Amortization	III-E-1	147,160,583
4	Taxes Other Than Federal Income Tax	III-E-2	61,304,004
5	Federal Income Tax	III-E-3	53,288,656
6			
7	Return on Rate Base	II-B	342,385,287
8			
9	TOTAL TRANSMISSION COST OF SERVICE		701,972,990
10			
11	Decommissioning Expense		-
12			
13	Other Non-Bypassable Charges		-
14			
15	Minus: Other Revenues	III-E-5	32,003,060
16			
17	TOTAL ADJUSTED REVENUE REQUIREMENT		669,969,930

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PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 III-A-1 SUMMARY OF TOTAL COST OF SERVICE BY FUNCTION
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: K. COLVIN

			(1)	(2)	(3)	(4)
Line No.	Description	Reference Schedule	Total Company	Known and Measurable Changes	Company Total Electric	Transmission Function (TRAN)
1	Operations and Maintenance Expense	III-D-2	571,955,293	(70,495,992)	501,459,301	97,834,460
2	Depreciation & Amortization	II-E-1	568,462,586	10,302,293	578,764,879	147,160,583
3	Taxes Other Than Federal Income Tax	II-E-2	306,719,436	22,861,986	329,581,422	61,304,004
4	Federal Income Tax	III-3	128,850,345	416,786	129,267,131	53,288,656
5						
6	Return on Rate Base	III-B	961,892,696	(128,879,300)	833,013,396	342,385,287
7						
8	TOTAL TRANSMISSION COST OF SERVICE		2,537,880,356	(165,794,227)	2,372,086,129	701,972,990
9						
10	Minus: Other Revenues	II-E-5	550,813,090	(477,536,320)	73,276,770	32,003,060
11						
12	TOTAL ADJUSTED REVENUE REQUIREMENT		1,987,067,266	311,742,092	2,298,809,358	669,969,930
13						
14	ERCOT 4-CP MW					83,556,846
15						
16	Wholesale Transmission Rate \$/MW					8.01813

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PUBLIC UTILITY COMMISSION OF TEXAS
 CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
 III-B RATE BASE BY FUNCTION
 TEST YEAR ENDING 12/31/2023
 DOCKET NO. 56211
 SPONSOR: K. COLVIN

		(1)	(2)	(3)	(4)	
Line No.	Description	Reference Schedule	Total Company	Known and Measurable Changes	Company Total Electric	Transmission Function (TRAN)
1	II-B					
2	Original Cost of Plant		16,467,080,444	(201,222,710)	16,265,857,733	6,057,257,480
3	General Plant		695,855,112	(11,324,023)	684,531,089	108,548,357
4	Communication Equipment		669,741,463	(5,863,280)	663,878,183	127,043,133
5	Total Plant		17,832,677,019	(218,410,013)	17,614,267,005	6,292,848,971
6						
7	Minus: Accumulated Depreciation		4,427,157,386	(22,714,368)	4,404,443,018	920,384,941
8						
9	Net Plant in Service		13,405,519,632	(195,695,645)	13,209,823,987	5,372,464,030
10						
11	Other Rate Base Items:					
12	CWIP		1,067,127,699	(1,067,127,699)	-	-
13	Plant Held for Future Use		10,452,078	(4,192,438)	6,259,640	6,042,505
14	Accumulated Provisions		18,550,490	5,684,575	24,235,065	(5,057,838)
15	Accumulated Deferred Income Taxes		(1,428,931,365)	157,952,565	(1,270,978,800)	(448,441,177)
16	Materials and Supplies		449,428,267	(86,145,276)	363,282,991	202,706,776
17	Cash Working Capital		58,066,595	(45,864,171)	12,202,424	2,394,986
18	Prepayments		35,532,670	29,476,106	65,008,777	15,354,807
19	Other Rate Base Items:					
20	Customer Deposits & Advances		(37,446,336)	92,958	(37,353,378)	(37,353,378)
21	Regulatory Liabilities		(933,697,180)	167,231,322	(766,465,858)	(264,527,922)
22	Regulatory Assets		1,034,925,341	(794,265,360)	240,659,981	25,639,214
23	Subtotal		274,008,260	(1,637,157,418)	(1,363,149,158)	(503,242,027)
24						
25	TOTAL RATE BASE		13,679,527,892	(1,832,853,063)	11,846,674,829	4,869,222,003
26						
27	Rate of Return		7.03%	7.03%	7.03%	7.03%
28						
29	RETURN ON RATE BASE		961,892,696	(128,879,300)	833,013,396	342,385,287

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
III-B-9 CASH WORKING CAPITAL
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	FERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known Change	Company Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	TRAN
1		Other Rate Base Items									
2											
3		Working Capital									
4		Cash Working Capital					(17,006,628)	8	OMAGXJIP(565)	12,202,424	2,394,986
5											
6		O&M Expenses plus A&G Expenses	III-D-2	501,459,301	-	(79,689,040)	(17,006,628)			-	-
7		% Allowance per P.U.C. SUBST. R. 25.231(c)(2)(B)(iii)(i) *		12.50%							
8		One-Eighth of O&M Test		62,682,413							
9											
10		Allowance for Cash Working Capital		62,682,413			(17,006,628)			12,202,424	2,394,986
11											
12		TOTAL CASH WORKING CAPITAL	III-B-9	62,682,413			(17,006,628)			12,202,424	2,394,986
13											
14		TOTAL WORKING CAPITAL									

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
III-D-1 OPERATIONS AND MAINTENANCE EXPENSE
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	FERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	TRAN
1	Transmission Expense			II-D-1							
2											
3		Operation									
4	5600	Oper Supv & Eng		8,597,554	-	(190,852)	8,406,702	2	TRAN	8,406,702	8,406,702
5	5611	Load/Dispatch-Reliability		25,868	-	2,411	25,868	2	TRAN	25,868	25,868
6	5612	Ld/Dspch-Mntr&Op/TransSyst		3,412,634	-	13,546	3,426,179	2	TRAN	3,426,179	3,426,179
7	5613	Ld/Dspch-TransSrvc&Sched		75,541	-	6,022	81,563	2	TRAN	81,563	81,563
8	5614	Schd,SystCtrl&DspchSrvc		2,779,969	-	(2,125)	2,776,944	2	TRAN	2,776,944	2,776,944
9	5615	Reliability,Plng&Stdnds/Dev		938,279	-	(19,351)	918,928	2	TRAN	918,928	918,928
10	5617	GeneratrIntrnctnStudies		336,147	-	(16,394)	319,752	2	TRAN	319,752	319,752
11	5620	Station Exp		197,078	-	14,288	211,366	2	TRAN	211,366	211,366
12	5630	Overhead Line Exp		818,372	-	(87,262)	731,110	2	TRAN	731,110	731,110
13	5640	Underground Line Exp		269	-	-	269	2	TRAN	269	269
14	5660	Misc Transmission Exp		3,509,671	-	(166,751)	3,142,920	2	TRAN	3,142,920	3,142,920
15	5670	Rents		317,499	-	-	317,499	2	TRAN	317,499	317,499
16											
17		Subtotal 560-567		20,805,569	-	(446,468)	20,359,101			20,359,101	20,359,101
18											
19		Maintenance									
20	5690	Maint of Structures		611,995	-	14,550	626,545	28	E35301	626,545	570,274
21	5700	Maint of Sta Equip		11,575,686	-	48,231	11,423,918	28	E35301	11,423,918	10,397,927
22	5710	Maint of Overhd Lines		17,641,917	-	(1,042,854)	16,599,063	2	TRAN	16,599,063	16,599,063
23	5720	Maint of Undgr Lines		269	-	-	269	2	TRAN	269	269
24	5730	Maint of Misc Trans		621,607	-	(5,005)	616,601	2	TRAN	616,601	616,601
25											
26		Subtotal 569-573		30,251,474	-	(985,078)	29,266,396			29,266,396	28,184,135
27											
28		TOTAL TRANSMISSION EXPENSE		51,057,043	-	(1,431,546)	49,625,497			49,625,497	48,543,236
29											
30		Distribution									
31											
32		Operation									
33	5810	Load Dispatching		3,489,984	-	46,227	3,436,211	3	DIST	3,436,211	-
34	5820	Station Exp		794,209	-	44,526	838,734	3	DIST	838,734	-
35	5830	Overhd Line Exp		3,121,087	-	367,919	3,489,005	3	DIST	3,489,005	-
36	5840	Undgr Line Exp		12,057,268	-	211,426	12,268,695	3	DIST	12,268,695	-
37	5850	St Light & Signal Exp		39,809	-	(8,090)	31,719	3	DIST	31,719	-
38	5860	Meter Exp		22,512,468	-	159,915	22,672,382	4	MISC	22,672,382	-
39	5870	Cust Installat Exp		2,794,161	-	78,946	2,873,108	3	DIST	2,873,108	-
40	5890	Rents		-	-	-	-	3	DIST	-	-
41											

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
III-D-1 OPERATIONS AND MAINTENANCE EXPENSE
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	PERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	TRAN
42		Subtotal 581-589		44,708,986	-	900,869	45,609,855			45,609,855	-
43											
44	5800	Oper Supv & Eng		22,492,623	-	136,014	22,628,638	3	DIST	22,628,638	-
45	5880	Misc Distrib Exp		29,617,903	-	(76,735)	29,541,168	3	DIST	29,541,168	-
46											
47		Subtotal 580&588		52,110,526	-	59,279	52,169,805			52,169,805	-
48											
49		Distribution-Operational-Total		96,819,512	-	960,148	97,779,660			97,779,660	-
50											
51		Maintenance									
52	5910	Maint of Structures		1,123,988	-	(265,105)	858,883	38	E36201	858,883	306,841
53	5920	Maint of Sta Equip		12,438,001	-	36,446	12,474,447	38	E36201	12,474,447	4,456,566
54	5930	Maint of Overhd Lines		80,522,953	-	(10,814,796)	69,508,158	3	DIST	69,508,158	-
55	5940	Maint of Undrg Lines		12,788,332	-	(17,333)	12,740,999	3	DIST	12,740,999	-
56	5950	Maint of Line Transf		4,588,981	-	-	4,588,981	3	DIST	4,588,981	-
57	5960	Maint St Lite & Sig		2,261,942	-	(14,288)	2,247,654	3	DIST	2,247,654	-
58	5970	Maint of Meters		4,514,290	-	(243)	4,514,048	4	MET	4,514,048	-
59	5980	Maint of Misc Distr		625,779	-	(1,370)	624,409	3	DIST	624,409	-
60											
61		Subtotal 591-598		118,664,267	-	(11,106,689)	107,557,578			107,557,578	4,763,407
62											
63	5900	Maint Supv & Eng		3,881,205	-	(213,296)	3,667,910	3	DIST	3,667,910	-
64											
65		Subtotal 590 & 598.2		3,881,205	-	(213,296)	3,667,910			3,667,910	-
66											
67		TOTAL DISTRIBUTION EXPENSE		219,264,984	-	(10,259,836)	209,005,148			209,005,148	4,763,407
68											
69		Customer Accounting Expenses									
70	9020	Meter Reading Exp		1,156,552	-	(475)	1,156,077	4	MET	1,156,077	-
71	9030	Cust Records & Colle		15,898,949	-	(141,610)	15,757,338	5	TDCS	15,757,338	-
72											
73		Subtotal 902-903		17,055,500	-	(142,085)	16,913,416			16,913,416	-
74											
75	9010	Supervision		-	-	-	-	5	TDCS	-	-
76	9040	Uncollectible Accts		-	-	1,578,674	1,578,674	5	TDCS	1,578,674	-
77											
78		Subtotal Customer Accounting		-	-	1,578,674	1,578,674			1,578,674	-
79											
80		Cust. Service & Information Expense									
81	9080	Cust Assistance Exp		41,102,386	-	(39,459,243)	1,643,143	5	TDCS	1,643,143	-
82	9090	Info & Instrum Adv		228,622	-	(2,801)	225,821	5	TDCS	225,821	-

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
III-D-1 OPERATIONS AND MAINTENANCE EXPENSE
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	PERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	TRAN
83											
84		Subtotal 906-909		41,331,008	-	(39,462,044)	1,868,964			1,868,964	-
85											
86	9070	Supervision		810,359	-	(810,468)	(109)	5	TDCS	(109)	-
87	9100	Misc Cust Srv & Info		167,750	-	(122)	167,627	5	TDCS	167,627	-
88											
89		Subtotal 907 & 910		978,108	-	(810,590)	167,518				-
90											
91		TOTAL -CUST SERVICE & INFO.		59,364,617	-	(38,836,045)	20,528,572			20,361,054	-
92											
93		<u>Sales Expense</u>									
94											
95		Subtotal 912-917		-	-	-	-			-	-
96											
97											
98		Subtotal -Sales		-	-	-	-			-	-
99											
100		TOTAL SALES EXPENSE		-	-	-	-			-	-
101											
102		TOTAL O & M EXPENSE		329,786,644	-	(50,627,427)	279,159,217			278,991,699	53,306,643

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
III-D-2 ADMINISTRATIVE & GENERAL EXPENSE
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
III-E-1 DEPRECIATION EXPENSE
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

Line No.	FERC Account	Description	Reference Schedule	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
				Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	IT #	Functionalization Factor Name	Allocation to Texas	TRAN
1	Intangible Plant		II-E-1								
2	30302	Misc Intangible Plant - NMR S/W		7,461,334	-	(191,337)	7,269,997	23	E30302	7,269,997	1,632,210
3	30302-5	Intangible LTM Equipment (5 Yrs)		6,779,778	-	2,297,120	9,076,898	23	E30302	9,076,898	1,288,822
4	30302-7	Intangible FPM Equipment (7 Yrs)		3,236,324	-	985,726	4,222,050	23	E30302	4,222,050	599,436
5	30302-10	Intangible LTM Equipment (10 Yrs)		22,847,884	-	2,341,774	25,179,658	23	E30302	25,179,658	3,575,241
6	30302-15	Intangible FPM Equipment (15 Yrs)		9,237,812	-	1,697	9,242,509	23	E30302	9,242,509	1,312,537
7											
8		Subtotal		49,563,172		5,427,580	54,990,752			54,990,752	7,808,096
9											
10	Transmission Plant										
11	35001	Land and Land Fees		-	-	-	-	25	E35001	-	-
12	35002	Land and Land Rights		2,062,555	-	(18,131)	2,044,424	26	E35002	2,044,424	2,044,424
13	35201	Structures and Improvements		4,097,163	-	110,852	4,208,015	27	E35201	4,208,015	4,014,439
14	35301	Station Equipment		27,872,368	-	1,149,328	29,021,696	28	E35301	29,021,696	26,415,418
15	35401	Towers and Structures		37,626,196	-	(3,688,649)	33,937,547	29	E35401	33,937,547	33,937,547
16	35501	Poles, Towers and Structures		4,929,614	-	(313,707)	4,615,907	30	E35501	4,615,907	4,615,907
17	35601	Overhead Conductors and Devices		32,105,538	-	2,979,372	35,084,910	31	E35601	35,084,910	35,084,910
18	35701	Underground Conduit		661,411	-	382	661,411	32	E35701	661,411	661,411
19	35801	Underground Conductors and Devices		368,552	-	18,622	387,174	33	E35801	387,174	387,174
20	35901	Roads and Trails		9,425,390	-	1,320,177	10,745,567	34	E35901	10,745,567	10,745,567
21											
22		Subtotal		119,148,387		1,558,447	120,706,834			120,706,834	117,906,788
23											
24	Distribution Plant		II-E-1								
25	36002	Land and Land Rights		20,153	-	917	21,071	36	E36002	21,071	1,147
26	36101	Structures and Improvements		2,626,360	-	133,266	2,763,625	37	E36101	2,763,625	922,042
27	36201	Station Equipment		31,987,350	-	632,632	32,619,982	38	E36201	32,619,982	11,653,672
28	36301	Poles, Towers & Structures		49,413,329	-	3,522,106	52,935,435	39	E36301	52,935,435	-
29	36501	Overhead Conductors and Devices		44,628,001	-	2,488,194	47,116,195	40	E36501	47,116,195	-
30	36601	Underground Conduits		14,839,122	-	592,305	15,431,427	41	E36601	15,431,427	-
31	36701	Underground Conductors and Devices		47,085,254	-	1,897,805	48,983,059	42	E36701	48,983,059	-
32	36801	Line Transformers		66,346,290	-	7,161,388	73,507,678	43	E36801	73,507,678	-
33	36901	Services		9,351,659	-	277,048	9,628,706	44	E36901	9,628,706	-
34	37001	Meters		2,642,276	-	60,679	2,702,955	45	E37001	2,702,955	-
35	37002	Advanced Meters		-	-	-	-	46	E37002	-	-
36	37003	Automated Meters		8,789,821	-	3,442,395	12,232,216	46	E37003	12,232,216	-
37	37301	Street Lighting and Signal Systems		23,493,023	-	308,861	23,801,884	47	E37301	23,801,884	-
38	37302	Security Lighting		445,387	-	13	445,399	47	E37301	445,399	-
39	37401	Security Lighting		13	-	(13)	-	48	E37401	-	-
40											
41		Subtotal		301,668,037		20,521,497	322,189,534			322,189,534	12,576,861
42											
43	General Plant		II-E-1								
44	38901	Land and Land Fees		-	-	-	-	49	E38901	-	-
45	38902	Land and Land Rights		18,387	-	8	18,395	50	E38902	18,395	15,625
46	39001	Structures and Improvements		5,873,506	-	1,277,066	7,150,571	51	E39001	7,150,571	802,425
47	39101	Office furniture and equipment		1,766,245	-	(1,137,274)	628,971	52	E39101	628,971	10,808
48	39201	Transportation Equipment		-	-	-	-	53	E39201	-	-
49	39301	Stores Equipment		28,595	-	26,774	55,369	54	E39301	55,369	19,246
50	39401	Tools, Shop, and Garage Equipment		1,523,443	-	133,290	1,676,733	55	E39401	1,676,733	11,633
51	39501	Laboratory Equipment		983,616	-	(149,921)	833,694	56	E39501	833,694	-
52	39601	Power Operational Equipment		-	-	-	-	57	E39601	-	-
53	39701	Microwave Equipment		20,876,302	-	4,365,406	25,241,708	58	E39701	25,241,708	4,831,263
54	39702	Computer Equipment		20,078,352	-	1,125,676	21,204,028	59	E39702	21,204,028	4,055,553

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
III-E-1 DEPRECIATION EXPENSE
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	FERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	IT #	Functionalization Factor Name	Allocation to Texas	TRAN
55	39801	Miscellaneous Equipment		839,807	-	137,444	967,251	60	E39801	967,251	51,713
56											
57		Subtotal		51,978,233	-	5,798,468	57,776,701			57,776,701	9,798,286
58											
59		TOTAL DEPRECIATION & AMORTIZATION	II-E-1	522,387,829	-	33,306,092	555,693,921			555,693,921	148,089,998
60											
61		MISC. OTHER EXPENSES FROM SCHEDULE II-E-4	II-E-4	862,877,172		47,736,255	910,613,427			910,613,427	208,909,559
62		AMORTIZATION FROM SCHEDULE II-E-4.1	II-E-4.1								
63											
64		TOTAL DEPRECIATION & AMORTIZATION EXPENSE		1,385,235,001		51,042,347	1,466,277,348			1,466,277,348	356,999,558

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
III-E-2 TAXES OTHER THAN FEDERAL INCOME TAXES
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN / J. STORY

				(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	FERC Account	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	FF #	Functionalization Factor Name	Allocation to Texas	TRAN
1											
2		Taxes Other than Income Taxes	II-E-2								
3											
4		Payroll-Related	II-E-2								
5	4081	FICA		11,555,603	-	147,528	11,703,131	12	PAYXAG	11,703,131	2,302,447
6	4081	FUTA		271,879	-	-	271,879	12	PAYXAG	271,879	53,489
7											
8		Total Federal		11,827,482	-	147,528	11,975,010			11,975,010	2,355,935
9											
10		Property Related	II-E-2								
11	4081	Ad Valorem Tax		109,041,725	-	17,807,915	126,849,640	16	PLTSVC-NX	126,849,640	52,859,583
12											
13		Total Property		109,041,725	-	17,807,915	126,849,640			126,849,640	52,859,583
14											
15		Other	II-E-2								
16	4081	Sales & Use Tax		8,440	-	(8,440)	-	1	DA	-	-
17											
18		Total Non-Revenue Related		120,877,647	-	17,947,003	138,824,649			138,824,649	55,215,519
19											
20		Revenue Related - Taxes	II-E-2								
21	4081	Texas Gross Margin Tax*		27,505,545	-	-	27,505,545	6	TOTREV	27,505,545	5,083,950
22	4081	Municipal Franchise Fees		152,901,435	-	4,914,983	157,816,418	3	DIST	157,816,418	-
23	4101	Deferred SIT/Local		5,434,810	-	-	5,434,810	6	TOTREV	5,434,810	1,004,536
24		Total Revenue Related		185,841,789	-	4,914,983	190,756,772			190,756,772	6,088,486
25											
26		TOTAL TAXES OTHER THAN INCOME TAXES	II-E-2	306,719,436	-	22,861,986	329,581,422			329,581,422	61,304,004

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
III-E-3 FEDERAL INCOME TAXES
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY

		(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	
Line No.	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	FT #	Functionalization Factor Name	Allocation to Texas	TRAN
1	II-E-3									
2										
3	Return on Rate Base		900,467,669	-	(67,454,273)	833,013,396	1	DA	833,013,396	342,385,287
4										
5	Deductions:									
6	Synchronized Interest		(323,072,423)	-	43,286,894	(279,785,529)	20	TRTBSE	(279,785,529)	(116,857,481)
7	Amortization of Protected Excess DFTT		(16,546,518)	-	(346,674)	(16,893,192)	21	GPLT	(16,893,192)	(6,096,953)
8	Amortization of Non-protected Excess DFTT		-	-	1,271,739	1,271,739	21	GPLT	1,271,739	458,986
9	R&D Tax Credit		(824,912)	-	-	(824,912)	21	GPLT	(824,912)	(297,721)
10	Medicare Drug Subsidy		-	-	-	-	1	DA	-	-
11	AFUDC Equity Permanent Depreciation		(31,870,916)	-	31,870,916	-	1	DA	-	-
12	Restricted Stock Excess Tax Benefit		(791,968)	-	-	(791,968)	12	PAYXAG	(791,968)	(155,810)
13										
14	Subtotal		(373,106,737)	-	76,082,876	(297,023,861)			(297,023,861)	(122,948,979)
15										
16	Additions:									
17	Non-deductible Club Dues: Non-deductible Club Due		17,024	-	(17,024)	-	1	DA	-	-
18	Non-Deductible Parking and Transit		580,286	-	-	580,286	12	PAYXAG	580,286	114,164
19	Non-deductible Lobbying Expenses		2,227,393	-	(2,227,393)	-	1	DA	-	-
20	CSV Over Offi. Life Ins. Prem.		(7,129,948)	-	7,129,948	-	21	GPLT	-	-
21	Meals and Entertainment		427,757	-	-	427,757	12	PAYXAG	427,757	84,156
22	Fines & Penalties		3,000	-	(3,000)	-	1	DA	-	-
23	Stock Comp Windfall/Shortfall		(1,298,210)	-	1,298,210	-	21	GPLT	-	-
24	Diesel Fuel Credit Disallowance		13,550	-	-	13,550	21	GPLT	13,550	4,890
25	Permanent Depreciation Difference		5,867,940	-	-	5,867,940	21	GPLT	5,867,940	2,117,809
26	Medicare Drug Subsidy		5,246,215	-	(3,511,503)	1,734,712	12	PAYXAG	1,734,712	341,283
27										
28	Subtotal		5,955,007	-	2,669,238	8,624,245			8,624,245	2,662,303
29										
30	Taxable Component of Return		533,315,939	-	11,297,840	544,613,780			544,613,780	222,098,610
31										
32	Tax Factor [(1/(1-.21))-.1]		26.58%	26.58%	26.58%	26.58%			26.58%	26.58%
33										
34	Federal Income Taxes Before Adjust.		141,767,528	-	3,003,223	144,770,752			144,770,752	59,038,871
35										
36	Tax Credits:									
37	Amortization of Protected Excess DFTT		(16,546,518)	-	(346,674)	(16,893,192)	21	GPLT	(16,893,192)	(6,096,953)

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
III-E-3 FEDERAL INCOME TAXES
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: J. STORY

			(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Line No.	Description	Reference Schedule	Total Company	Non-Regulated or Non-Electric	Known and Measurable Changes	Company Total Electric	FT #	Functionalization Factor Name	Allocation to Texas	TRAN
38	Amortization of Non-Protected Excess DDT		-	-	1,271,739	1,271,739	21	GPLT	1,271,739	458,986
39	Research & Development Credit		(824,912)	-	-	(824,912)	21	GPLT	(824,912)	(297,721)
40	Medicare Drug Subsidy		5,246,215	-	(3,511,503)	1,734,712	12	PAYXAG	1,734,712	341,283
41	Restricted Stock Excess Tax Benefit		(791,968)	-	-	(791,968)	12	PAYXAG	(791,968)	(155,810)
42										
43	Subtotal		(12,917,183)	-	(2,586,438)	(15,503,621)			(15,503,621)	(5,750,215)
44										
45	Total Federal Income Taxes	II-E-3	128,850,345	-	416,786	129,267,131			129,267,131	53,288,656

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PUBLIC UTILITY COMMISSION OF TEXAS
CENTERPOINT ENERGY HOUSTON ELECTRIC, LLC
III-E-5 REVENUE CREDITS
TEST YEAR ENDING 12/31/2023
DOCKET NO. 56211
SPONSOR: K. COLVIN

				(1)	(2)	(3)	(4)
Line No.	PERC Account	Description	Reference Schedule	Total Company	Known and Measurable Changes	Company Total Electric	TRAN
1	Other Revenue:			II-E-5			
2	Non-Electric Revenue:						
3	4211	Gain On Disp of Prop		-	-	-	-
4	4500	Forfeited Discounts		418,271	-	418,271	-
5	4510	Misc Service Rev		28,895,868	3,396,885	32,292,753	2,204,433
6	4540	Rent From Prop		33,402,053	1,457,885	34,859,939	24,092,820
7	4560	Other Electric Rev		61,379,945	(56,697,675)	4,682,270	4,682,270
8	4561	Rev-Transm of Elec of Oth		426,716,952	(425,693,415)	1,023,538	1,023,538
9							
10	Subtotal			550,813,090	(477,536,320)	73,276,770	32,003,060
11							
12	TOTAL OTHER REVENUES			550,813,090	(477,536,320)	73,276,770	32,003,060

Row Labels	Sum of ValCOArCur
1000KVA, 12470-480Y/277V, VAULT TYPE	76,829
1000KVA, 12470-208Y/120V, VAULT TYPE	141,526
1000KVA, 34500GRDY/19920-208Y/120V, VAULT	245,017
1000KVA, 34500GRDY/19920-480Y/277V, VAULT	109,230
150KVA, 34500GRDY/19920-208Y/12	15,671
25KVA TRF-OVRHD DIST-1PH-23K	11,439
300KVA, 12470-208Y/120V, VAULT TYPE	7,921
300KVA, 34500GRDY/19920-208Y/120V	9,462
300KVA, 34500GRDY/19920-480Y/277V, VAULT	39,420
500KVA, 12470-480Y/277V, VAULT TYPE	36,562
500KVA, 34500GRDY/19920-208Y/120V, VAULT	38,310
500KVA, 34500GRDY/19920-480Y/277V, VAULT	34,028
750KVA, 12470-208Y/120V, VAULT TYPE	34,724
750KVA, 12470-480Y/277V, VAULT TYPE	46,619
DRY TYPE TRF, 15 KVA, 240 X 480-120/240V	999
LOW NOISE 250KVA, 19.9KV PMT	19,005
LOW VOLTAGE TRANSFORMER, 24V OUTPUT	1,432
NETWORK, 3PH 1500KVA 12500-480Y/27	206,142
NWK, 3PH 1000KVA 13200-480Y/27	125,135
NWK, 3PH 1500KVA 13200-480Y/27	46,894
NWK, 3PH 2500KVA 12500-480Y/27	243,833
NWK, 3PH 300KVA 480Y/277-208Y/	10,550
NWK, 3PH 500KVA 13200-216Y/125	36,371
NWK, 3PH 600KVA 12000-208Y/120	244,275
NWK, 3PH 750KVA 12000-208Y/120	308,146
PM, 1000KVA, 12KVGRDY/7200-480Y/277, DF, RAD	46,229
PM, 1500KVA, 12KVGRDY/7200-480Y/277, DF, RAD	249,340
PM, 2000KVA, 12KVGRDY/7200-480Y/277, DF, RAD	394,800
PM, 2500KVA, 12KVGRDY/7200-480Y/277, DF, FLG	244,018
PM, 750KVA, 12470GRDY/7200-480Y/277, DF, RAD	13,756
PMT, 1 PH, 50 KVA, 19920-240/120V	6,119
PMT, 1000KVA, 12.47KV-4160V, 3PH, DF, RAD	15,270
PMT, 1500KVA, 12.47KV-4160V, 3PH, DF, RAD	126,455
PMT, 150KVA, 12.47KV-480Y/277V, 3PH, DF, LP	19,751
PMT, 1PH 100KVA 7200-240/120V (SS)	2,384,003
PMT, 1PH 167KVA 19920-240/120	4,028
PMT, 1PH 167KVA 7200-240/120V (SS)	307,029
PMT, 1PH 250KVA 19920-240/120	12,776
PMT, 1PH 250KVA 7200-240/120V (SS)	161,819
PMT, 1PH 25KVA 7200-240/120V (SS)	873,191
PMT, 1PH 37KVA Y7200-240/120V LF MINI	38,441
PMT, 1PH 50KVA 19920/34,500 - 480/240	2,075
PMT, 1PH 50KVA 19920-240/120	3,595
PMT, 1PH 50KVA 7200/12,470 -480/240	3,566

PMT, 1PH 50KVA 7200-240/120V (SS)	3,183,759
PMT, 1PH 50KVA, 19920-240/120V (SS)	1,641,439
PMT, 1PH 75KVA 7200-240/120V (SS)	2,045,168
PMT, 1PH 75KVA Y7200-240/120V	5,584
PMT, 1PH, 100KVA, 19920-240/120V (SS)	6,285,273
PMT, 1PH, 167KVA, 19920-240/120V (SS)	2,725,270
PMT, 1PH, 250KVA, 19920-240/120V (SS)	122,534
PMT, 1PH, 25KVA, 19920-240/120V (SS)	57,041
PMT, 1PH, 25KVA, 19920-240/120V (SS)(FL)	25,388
PMT, 1PH, 25KVA, 7200-240/120V (SS) (FL)	13,954
PMT, 1PH, 50KVA, 19920-240/120V (SS)(FL)	496,281
PMT, 1PH, 50KVA, 7200-240/120V (SS) (FL)	162,843
PMT, 1PH, 75KVA 7200-240-120V -LOW NOISE	2,246
PMT, 1PH, 75KVA, 19920-240/120V (SS)	6,255,658
PMT, 1PH, 75KVA, 19920-240/120V (SS)(FL)	404,992
PMT, 1PH, 75KVA, 7200-240/120V (SS) (FL)	512,856
PMT, 1PH,100KVA, 19920-240/120V (SS)(FL)	475,753
PMT, 1PH,100KVA, 7200-240/120V (SS) (FL)	428,278
PMT, 1PH,167KVA, 19920-240/120V (SS)(FL)	34,540
PMT, 1PH,167KVA, 7200-240/120V (SS) (FL)	85,523
PMT, 1PH,250KVA, 19920-240/120V (SS)(FL)	40,712
PMT, 2000KVA, 12.47KV-4160V,3PH,DF,RAD	59,675
PMT, 2000KVA,34500-4160V, 3PH,DF,RAD	31,542
PMT, 2500KVA,34.5KV-12.47KV,3PH,DF,RAD	34,691
PMT, 2500KVA,34500-4160V, 3PH,DF,RAD	74,068
PMT, 3000KVA, 12.47KV-4160V,3PH,DF,RAD	140,853
PMT, 3000KVA,34.5KV-12.47KV,3PH,DF,RAD	43,385
PMT, 3000KVA,34500-4160V, 3PH,DF,RAD	118,686
PMT, 3750KVA, 12.47KV-4160V,3PH,DF,RAD	56,282
PMT, 3750KVA,34500-4160V, 3PH,DF,RAD	82,385
PMT, 3PH 1000KVA 12470-480Y/277V	13,874
PMT, 3PH 1000KVA 34500Y-480Y/277V	28,848
PMT, 3PH 1500KVA 12470-480Y/277V	146,710
PMT, 3PH 2000KVA 12470-480Y/27	50,516
PMT, 3PH 2000KVA 34500-480Y/277V	24,401
PMT, 3PH 3000KVA 12470-480Y/277V	32,513
PMT, 3PH 5000KVA 12470-480Y/27	28,000
PMT, 3PH 750KVA 12470-480Y/277V	23,331
PMT, 3PH 750KVA 34500-480Y/277	33,685
PMT, 5000KVA, 12.47KV-4160V,3PH,DF,RAD	76,919
PMT, 5000KVA, 34500-2300V, 3 PH, DF, PAD	48,843
PMT, 5000KVA,34.5KV-12.47KV,3PH,DF,RAD	474,365
PMT, 5000KVA,34500-4160V, 3H,DF,RAD	399,165
PMT,1000 KVA 34.5KV-480Y/277V,3PH,DF,LP	153,041
PMT,1000KVA,12.47KV-208Y/120V,3PH,DF,LP	167,471
PMT,1000KVA,12.47KV-480Y/277V,3PH,DF,LP	2,226,430
PMT,1000KVA,34.5KV-208Y/120V,3PH,DF,LP	231,800

PMT,1500KVA,12.47KV-480Y/277V,3PH,DF,RAD	2,383,218
PMT,1500KVA,34.5KV-480Y/277V,3PH,DF,LP	1,223,855
PMT,150KVA,12.47KV-208Y/120V,3PH,DF,LP	47,088
PMT,150KVA,34.5-480Y/277V,3PH,DF,LP	133,670
PMT,150KVA,34.5KV-208Y/120,3PH,DF,LP	88,950
PMT,1PH,167KVA,19920-240/120V	4,288
PMT,1PH,250KVA,7200-240/120V	15,592
PMT,1PH,25KVA,19920-240/120V	1,759
PMT,1PH,25KVA,7200-240/120V	2,496
PMT,2000KVA,12.47KV-480Y/277V,3PH,DF,RAD	392,969
PMT,2000KVA,34.5KV-480Y/277,DF,RAD,FLG	309,892
PMT,2000KVA,34500-480Y/277V,3PH,DF,RAD	480,793
PMT,2000KVA,34500GRD Y/19920-2	27,090
PMT,2500KVA,12.47KV-480Y/277V,3PH,DF,RAD	335,618
PMT,2500KVA,12KV-480Y/277V,DF,RAD,FLANGE	45,287
PMT,2500KVA,34.5KV-480Y/277V,DF,RAD,FLG	82,304
PMT,2500KVA,34500-480Y/277V,3PH,DF,RAD	1,016,752
PMT,3000KVA,12.47KV-480Y/277V,3PH,DF,RAD	193,340
PMT,3000KVA,12KV-480Y/277V,DF,RAD,FLANGE	42,362
PMT,3000KVA,34.5KV-480Y/277V,DF,RAD,FLG	280,446
PMT,3000KVA,34500-480Y/277V, 3PH,DF,RAD	1,482,528
PMT,300KVA,12.47KV-208Y/120V,3PH,DF,LP	69,223
PMT,300KVA,12.47KV-480Y/277V,3PH,DF,LP	92,578
PMT,300KVA,34.5KV-208Y/120V,3PH,DF,LP	101,032
PMT,300KVA,34.5KV-480Y/277,3PH,DF,LP	204,545
PMT,500KVA,12.47KV-208Y/120V,3PH,DF,LP	170,370
PMT,500KVA,12.47KV-480Y/277V,3PH,DF,LP	69,575
PMT,500KVA,34.5KV-208Y/120V,3PH,DF,LP	50,261
PMT,500KVA,34.5KV-480Y/277V,3PH,DF,LP	250,755
PMT,750KVA,12.47K-208Y/120V,3PH,DF,LP	2,250,843
PMT,750KVA,12.47KV-480Y/277V,3PH,DF,LP	2,119,538
PMT,750KVA,34.5KV-208Y/120,3PH,DF,LP	150,056
PMT,750KVA,34.5KV-480Y/277V,3PH,DF,LP	229,726
TRANSFORMER,1 KVA, 480-120/240V, DRY TYPE	10,480
TRANSFORMER-10,10KVA, DRY TYPE,	3,360
TRF, 1PH 100KVA 12000-120/240V TAPS	2,558
TRF, 1PH 100KVA 13200-120/240V TAPS	14,835
TRF, 1PH 100KVA 19920-120/240V NT	492,562
TRF, 1PH 100KVA 19920-277V TAPS	524,515
TRF, 1PH 100KVA 7200/12470-277 TAPS	331,936
TRF, 1PH 100KVA 7200-120/240V NT	585,646
TRF, 1PH 100KVA 7200-120/240V NT CRSN	217,789
TRF, 1PH 100KVA 7200-2400V TAPS	39,275
TRF, 1PH 100KVA 7200-2400V TAPS CRSN	6,560
TRF, 1PH 10KVA 19920-120/240V NT	112,066
TRF, 1PH 10KVA 7200-120/240V NT	257,825
TRF, 1PH 15KVA 12000-120/240V TAPS	7,438

TRF, 1PH 15KVA 19920-120/240V NT	164,694
TRF, 1PH 15KVA 7200-120/240V NT	231,763
TRF, 1PH 167KVA 12000-120/240V TAPS	42,254
TRF, 1PH 167KVA 13200-120/240V TAPS	8,997
TRF, 1PH 167KVA 19920-120/208Y TAPS	39,986
TRF, 1PH 167KVA 19920-120/240V NT	485,905
TRF, 1PH 167KVA 19920-277V TAPS	1,095,523
TRF, 1PH 167KVA 19920-7200V	655,597
TRF, 1PH 167KVA 7200/12470-120/208 NT	37,936
TRF, 1PH 167KVA 7200/12470-277 TAPS	532,043
TRF, 1PH 167KVA 7200-120/240V NT	279,437
TRF, 1PH 167KVA 7200-120/240V NT CRSN	425,751
TRF, 1PH 167KVA 7200-2400V TAPS	56,074
TRF, 1PH 167KVA 7200-2400V TAPS CRSN	11,985
TRF, 1PH 250KVA 19920-120/240V NT	636,530
TRF, 1PH 250KVA 19920-2400V TAPS	94,351
TRF, 1PH 250KVA 19920-277V TAPS	1,242,639
TRF, 1PH 250KVA 19920-7200V	507,929
TRF, 1PH 250KVA 4160/7200Y-277 TAPS	7,067
TRF, 1PH 250KVA 7200/12470-277 TAPS	1,383,393
TRF, 1PH 250KVA 7200-120/240V NT	809,903
TRF, 1PH 250KVA 7200-120/240V NT CRSN	89,975
TRF, 1PH 250KVA 7200-120/240V TAPS	5,896
TRF, 1PH 250KVA 7200-2400/4160 taps	111,069
TRF, 1PH 250KVA 7200-2400V TAPS CRSN	4,821
TRF, 1PH 25KVA 19920-120/240V NT	1,215,150
TRF, 1PH 25KVA 19920-240/480V NT	3,323
TRF, 1PH 25KVA 7200-120/240V NT	2,188,779
TRF, 1PH 25KVA 7200-120/240V NT CRSN	421,996
TRF, 1PH 25KVA 7200-240/480V TAPS	23,953
TRF, 1PH 333KVA 13200-277V TAPS	39,079
TRF, 1PH 333KVA 19920-120/240V NT	318,053
TRF, 1PH 333KVA 19920-2400V TAPS	38,478
TRF, 1PH 333KVA 19920-277V TAPS	653,223
TRF, 1PH 333KVA 19920-7200V	399,412
TRF, 1PH 333KVA 7200/12470-277 TAPS	1,323,844
TRF, 1PH 333KVA 7200-120/240V NT	168,483
TRF, 1PH 333KVA 7200-120/240V NT CRSN	9,172
TRF, 1PH 333KVA 7200-120/240V TAPS	10,411
TRF, 1PH 333KVA 7200-2400V TAPS	111,985
TRF, 1PH 37.5KVA 19920-120/240 NT	103,602
TRF, 1PH 37KVA 7200-120/240V NT	157,015
TRF, 1PH 3KVA 480-120/240V DRY-TYPE	2,397
TRF, 1PH 500KVA 13200-277V TAPS	65,918
TRF, 1PH 500KVA 19920-120/240V NT	265,975
TRF, 1PH 500KVA 19920-2400V TAPS	94,624
TRF, 1PH 500KVA 19920-277V TAPS	779,916

TRF, 1PH 500KVA 19920-7200V	982,884
TRF, 1PH 500KVA 7200/12470-277 TAPS	2,346,346
TRF, 1PH 500KVA 7200-120/240V NT	591,502
TRF, 1PH 500KVA 7200-120/240V NT CRSN	8,432
TRF, 1PH 500KVA 7200-240/480V TAPS	30,621
TRF, 1PH 500KVA 7200-2400V TAPS	191,963
TRF, 1PH 50KVA 13200-120/240V	2,875
TRF, 1PH 50KVA 19920-120/240V NT	1,297,330
TRF, 1PH 50KVA 19920-240/480V NT	63,074
TRF, 1PH 50KVA 19920-2400V TAPS	16,119
TRF, 1PH 50KVA 19920-277V TAPS	345,244
TRF, 1PH 50KVA 19920-7200V	110,321
TRF, 1PH 50KVA 7200/12470-277 TAPS	266,203
TRF, 1PH 50KVA 7200/12470-277 TAPS CRSN	18,056
TRF, 1PH 50KVA 7200-120/240V NT	2,465,135
TRF, 1PH 50KVA 7200-120/240V NT CRSN	417,876
TRF, 1PH 50KVA 7200-240/480V TAPS	46,454
TRF, 1PH 50KVA 7200-2400V TAPS	27,054
TRF, 1PH 75KVA 19920-120/240V NT	938,515
TRF, 1PH 75KVA 19920-277V TAPS	282,552
TRF, 1PH 75KVA 7200/12470-277 TAPS	275,393
TRF, 1PH 75KVA 7200/12470-277 TAPS CRSN	38,720
TRF, 1PH 75KVA 7200-120/240V NT	1,066,830
TRF, 1PH 75KVA 7200-120/240V NT CRSN	441,610
TRF, 1PH 75KVA 7200-240/480V TAPS	40,949
TRF, 1PH, 167KVA, 480-120/240V,POLEMOUNT	8,455
TRF, 1PH, 167KVA,13200-277V,TAPS,SST,DF	829,583
TRF,1 PH,SS,167KVA 7200/12470Y-120/208Y	27,935
TRF,1PH 100KVA 7200/12470-277 TAPS CRSN	323,565
TRF,1PH 167KVA 7200/12470-277 TAPS CRSN	60,777
TRF,1PH 250KVA 34500/19920-240/480V,TAPS	4,758
TRF,1PH 250KVA 7200/12470-277 TAPS CRSN	99,319
TRF,1PH,100KVA,12000-120V,TAPS,SST,DF	343,254
TRF,1PH,100KVA,13200-277V,TAPS,SST,DF	253,832
TRF,1PH,100KVA,7200-120/240V,NON NWK	118,400
TRF,1PH,100KVA,7200-277/480V,DF,NON NWK	98,880
TRF,1PH,10KVA,23000V-120/240V,LF,NT,OH	693
TRF,1PH,167KVA, 12000-120V, TAPS, SST,DF	889,568
TRF,1PH,167KVA, 23KV/480V TAPS	32,378
TRF,1PH,167KVA,7200-120/240V,DF,NON NWK	310,981
TRF,1PH,250KVA 12000-120/240V,DF,TAPS	38,269
TRF,1PH,250KVA,13200-277V,TAPS,SST,DF	459,681
TRF,1PH,250KVA,34500Y-120/240V,NON NWK	98,869
TRF,1PH,250KVA,7200-120/240V,DF,NON NWK	84,890
TRF,1PH,333KVA,34500Y-120/240V,DF,NON NW	950,421
TRF,1PH,333KVA,34500Y-277/480V,DF,NON NW	327,354
TRF,1PH,333KVA,7200-120/240V,DF,NON NWK	308,720

TRF,1PH,333KVA,7200-240/480V,NON NWK	273,252
TRF,1PH,500KVA,13200-277V,DF,NON NWK	250,110
TRF,1PH,500KVA,13200-277V,TAPS,SST,DF	160,767
TRF,1PH,500KVA,34500Y-120/240V,DF,NON NW	644,340
TRF,1PH,500KVA,7200-240/480V,NON NWK	160,890
TRF,1PH,50KVA,7200-120/240V,DF,NON NWK	114,355
TRF,250KVA,13200/22860Y-120/240,DF,TAPS	36,963
TRF,VLT,1000KVA,13200-480Y/277V,HFE,DF	87,552
TRF,VLT,300KVA,12000-208Y/120V,HFE,DF	110,014
TRF,VLT,500KVA,13200-480Y/277V,HFE,DF	200,796
TRF,VLT,750KVA,12000-208Y/120V,HFE,DF	107,343
TRF,VLT,750KVA,13200-480Y/277V,HFE,DF	147,512
VLT 3000KVA 34.5X23KV-480Y/277V 3PH	149,809
VLT 3750 12470-2400/4160/2400 V	190,147
VLT, 3PH 1500 KVA 34500-480Y/2	111,746
VLT, 3PH 1500KVA 12470-480/277V LV TOP	375,188
VLT, 3PH 2000KVA 12470-4160Y/2	107,252
VLT, 3PH 2000KVA 12470-480Y/27	179,652
VLT, 3PH 2000KVA 34500-480Y/27	187,676
VLT, 3PH 2500KVA 12470-4160Y/2	191,534
VLT, 3PH 2500KVA 12470-480Y/27	291,100
VLT, 3PH 2500KVA 34500-480Y/27	77,239
VLT, 3PH 3000KVA 12470-480Y/27	213,634
VLT, 3PH 3000KVA 34500-480Y/27	414,147
VLT, 3PH 3750KVA 34500-480Y/27	92,300
VLT, 3PH 5000KVA 12470-4160Y/2	55,676
VLT, 3PH, 5000 KVA, 34.5Y/12.4Y, STEP	159,413
VLT, 3PH, 5000KVA 34500-4160Y/2400V	381,827
VLT,1500KVA,12KVY/7200-480Y/277V,DF	99,224
Grand Total	94,668,415

M&S OH % 18.57% Per RFI 04-01

Adjustment to Dist PIS FERC 36801 17,579,925

Investor Relations Cost Allocated to CenterPoint Houston Electric O&M Expense

Provided in response to HCC RFI01-01

Cost Element	Cost Element Description	2020	2021	2022	2023	Adjusted Test Year	Employee Expense Adjustment
515040	Sal&Wages Exp-STI-Exempt	131,189	125,199	98,267	146,760	146,760	-
515042	Sal&Wages Exp-STI-Non-Exempt	1,771	-	2,172	(366)	(366)	-
515050	Sal&Wages Exp-Regular Exempt Non-prod	23,806	15,619	275	3,676	3,676	-
515052	Sal&Wages-Regular Non-Exempt Non-prod	1,981	-	-	1,880	1,880	-
515070	Sal&Wages Exp-Severance	-	13,866	-	-	-	-
517992	Sal&Wages Exp-Other Comp-Non-Exempt	6	-	-	-	-	-
517995	Sal&Wages Exp-Regular Non-Exempt	21,179	-	12,173	28,530	28,530	-
517996	Sal&Wages Exp-Other Comp-Exempt	17,135	215,736	447	37,047	37,047	-
517999	Sal&Wages Exp-Regular Exempt	253,595	248,800	342,307	267,209	267,209	-
522010	Employ Rel Exp-Employee Travel	3,024	12,932	22,842	20,968	10,153	(10,816)
522020	Employ Rel Exp-Training	864	1,229	2,836	5,553	5,553	-
522030	Employ Rel Exp-Registration	480	2,337	-	-	-	-
522040	Employ Rel Exp-Dues & Licenses	477	-	-	1,115	1,115	-
522060	Employ Rel Exp-Bus Meals	458	12,182	8,199	12,309	5,391	(6,918)
522062	Employ Rel Exp-Bus Entertainment	-	-	215	-	-	-
522070	Employ Rel Exp-Education	-	-	1,044	-	-	-
522080	Employ Rel Exp-Park/In-town Travel	29	311	152	305	305	-
522100	Employ Rel Exp-Emp'l Reloc/Moving	-	-	11,219	5,223	5,223	-
522110	Employ Rel Exp-Occ Health / Safety	-	-	-	43	43	-
522120	Employ Rel Exp-Books & Subscript	270	60	1,362	-	-	-
522130	Employ Rel Exp-Miscellaneous	115	-	162	443	-	(443)
523000	Employ Rel Exp-Reimburse/Deductions	-	-	89	-	-	-
530010	M&S Exp - Non-Inventory	-	146	6,202	350	350	-
530020	M&S Exp-Store-Tool-Shop-Garage-Lab	20	41	23	-	-	-
532020	M&S Exp-Equipment	10	10	24	34	34	-
532040	M&S Exp-Miscellaneous	-	168	159	-	-	-
533010	M&S Exp-Computer Hardware	69	45	96	-	-	-
533020	M&S Exp-Computr Softwr & Upgrades	79	-	14,114	1,339	1,339	-
535010	M&S Exp-Office Supplies	1,573	600	2,395	1,001	1,001	-
543010	Contr&Svcs Exp-Prof Svcs-Ded	21,669	10,469	75,612	135,510	135,510	-
543040	Contr&Svcs Exp - Admin Svcs	-	2,317	27,874	-	-	-
543090	Contr&Svcs Exp-Wireless Services	1,594	2,610	707	476	476	-
543110	Contr&Svcs Exp-Shrehldr Related	134,413	97,577	12,995	197,306	197,306	-
543120	Contr&Svcs Exp-Subscript-Ded	-	154	(2,222)	931	931	-
545010	Contr&Svcs Exp-Property Services	-	-	-	19	19	-
545040	Contr&Svcs Exp-Additns/Alt/Removal	6,560	1,591	620	25	25	-
545045	Contr&Svcs Exp-Building Maint Serv	-	-	24	-	-	-
545100	Contr&Svcs Exp-Security Owned	-	-	611	781	781	-
545110	Contr&Svcs Exp-Landscaping Svcs	341	257	201	-	-	-
545120	Contr&Svcs Exp-Temp Manpower Svcs	-	-	2,319	849	849	-
545160	Contr&Svcs Exp-Software Maint	-	291	-	-	-	-
545510	Contr&Svcs Exp-IT Services	6,540	-	584	222	222	-
546010	Contr&Svcs Exp-Other Services	190	-	37,512	(29,074)	(29,074)	-
550020	Adm & Gen Exp - Miscellaneous	-	17	9	2,798	2,798	-
550025	A & G Exp-Meeting Exp	-	2,793	12,772	27,716	27,716	-
550041	Courier Expense	28	27	111	12	12	-
550087	Member Dues in Industry	583	-	-	-	-	-
560115	Insurance Exp-Other	-	-	-	33	33	-
566030	Sponsorships/Contributions	14,110	4,804	-	-	-	-
572040	Rental Exp - Other	-	137	432	-	-	-
641009	SC PBOH-Benefits	98,296	77,663	86,376	86,829	86,829	-
641011	SC PBOH-Benefits Work Comp.	551	584	662	842	842	-
641012	SC PBOH-Benefits P/Roll Tax	30,921	31,847	30,787	33,263	33,263	-
642079	Payroll Burden Allocated	(17,480)	635	(13,527)	(2,072)	(2,072)	-
642144	SC PB W. Comp Residual	(70)	(95)	(111)	(252)	(252)	-
642145	SC PB Tax Residual	893	(2,607)	1,177	(2,316)	(2,316)	-
642146	SC PB Other Residual	(77)	5	(77)	(59)	(59)	-
642147	SC Non-Labor Other Residual	22	851	631	376	376	-
642148	SC PBOH Benefits Residual	(1,467)	2,911	12,797	(4,677)	(4,677)	-
643022	Billable Hours - Marketing Communication	92	-	-	-	-	-
646353	Properties-Bldg O&M/Rent	71,647	73,699	60,273	63,389	63,389	-
646620	SC AI-Structure for Non Lbr PCE/SCE	77	115	220	15	15	-
		827,557	957,936	876,143	1,046,363	1,028,187	(18,176)
Equity capitalization percentage						44.90%	
						461,686	

	Category	FERC Account	FERC Desc	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	5 Year Average	Adjustment Value	FERC Account
S/101610/EE/A44/C-4	Tree Removal	5900	Maintenance of overhead lines/ Distribution	1,745,837	212,722	126,926	31,767	122,923			
S/101610/EE/A336/CTC	Dist. Circuit Trimming East Region	5920	Maintenance of overhead lines/ Distribution	10,949,100	8,560,078	10,347,601	8,164,444	7,007,908			
S/101610/EE/A44/C31W	Dist. Circuit Trimming West Region	5900	Maintenance of overhead lines/ Distribution	14,242,693	13,401,891	15,387,018	19,578,533	15,122,189			
S/101610/EE/A335/ID	Facial Removals	5920	Maintenance of overhead lines/ Distribution	17,741	47,865	15,796	83,491	316,077			
S/101610/EE/A859	Proactive Line Clearance All Regions			26,164,994	25,210,954	26,479,589	28,195,542	35,582,970			
S/101610/EE/A44/C-4	Tree Removal	5900	Maintenance of overhead lines/ Distribution	319,823	61,575	144,182	411,512	2,741,382			
S/101610/EE/A336/CTC	CSO Tree Live	5920	Maintenance of overhead lines/ Distribution	745,077	183,838	765,717	283,478	1,567,485			
S/101610/EE/A44/C-31W	DMR Section	5900	Maintenance of overhead lines/ Distribution	1,083	15,401	7,326	-	13,737			
S/101610/EE/A856H/CP	Hardwood Pruning			553,437	267,334	431,879	1,146,869	3,660,267			
S/101610/EE/HBR	Herbicide Treatment	5920	Maintenance of overhead lines/ Distribution	661,221	836,760	512,406	612,385	588,060			
TOTAL DISTRIBUTION				27,579,592	26,169,147	27,425,869	29,964,796	59,851,198	36,159,720	9,691,477	590
S/101610/EE/A44/C34D	Distribution Sub Upgrade	5900	Maintenance of structures/ Distribution	115,077	115,194	787,074	188,145	849,001			
S/101610/EE/A336/MD	Distribution Sub Mowing	5910	Maintenance of structures/ Distribution	348,813	262,214	349,113	211,185	746,340			
S/101610/EE/A44/C34D	Distribution Sub Mow	5900	Maintenance of structures/ Distribution	5,5726	261,507	4,5944	1,01,994	1,77,726			
S/101610/EE/A3365/IT-1	Transmission Sub Upgrade	5960	Maintenance of structures/ Transmission	110,077	37,723	153,018	74,897	117,380			
S/101610/EE/A44/C5M1.1	Transmission Sub Mowing	5900	Maintenance of structures/ Transmission	749,024	1,02,745	1,097,777	145,895	1,299,071			
S/101610/EE/A336/CT	Transmission Sub Mow	5910	Maintenance of structures/ Distribution	59,121	85,173	81,113	22,421	23,140			
TOTAL SUBSTATION				968,529	998,551	1,627,811	799,399	1,246,265	996,266	259,906	5910
S/101610/EE/IR	Transmission Outage/Overhead Line/Trimming	5710	Maintenance of overhead lines/ Transmission	5,147,353	5,821,865	7,342,520	5,588,134	5,120,347			
S/101610/EE/2AP	Transmission Outage/Overhead Line/Trimming	5710	Maintenance of overhead lines/ Transmission	807,949	817,141	8,9757	100,246	1,80,867			
S/101610/EE/IR	Transmission Outage/Overhead Line/Trimming	5710	Maintenance of overhead lines/ Transmission	47,253	35,135	189,821	171,452	747,117			
S/101610/EE/2M-1	Transmission Outage/Overhead Line/Trimming	5710	Maintenance of overhead lines/ Transmission	699,775	1,174,493	1,146,279	1,273,916	1,306,649			
S/101610/EE/IR	Transmission Outage/Overhead Line/Trimming	5710	Maintenance of overhead lines/ Transmission	172,853	418,598	346,226	134,875	1,076,150			
S/101610/EE/2M-1	Transmission Outage/Overhead Line/Trimming	5710	Maintenance of overhead lines/ Transmission	806,024	495,218	49,794	41,177	2,97,054			
S/101610/EE/IR	Transmission Outage/Overhead Line/Trimming	5710	Maintenance of overhead lines/ Transmission	150,713	37,857	72,223	247,192	388,618			
S/101610/EE/2C	Transmission Outage/Overhead Line/Trimming	5710	Maintenance of overhead lines/ Transmission	8,9775	80,290			1,57,041			
S/101610/EE/A858/TC	Vegetation Management Transmission			7536,376	7,899,780	9,482,899	7,786,655	9,154,141			
S/101610/EE/XC13WQ	Land Mgmt Work Orders ROW Cleanup	5900	Maintenance of overhead lines/ Distribution	244,841	221,925	206,913	149,710	252,670			
TOTAL TRANSMISSION				7,775,217	8,121,705	9,688,811	7,938,365	9,406,811	8,586,382	820,429	5710
TOTAL PROACTIVE				36,023,338	35,220,383	38,141,291	38,692,559	50,484,271	39,712,368	10,771,903	
S/101610/EE/A811	Service Area Reactive Tree Trimming	5930	Maintenance of overhead lines/ Distribution	5,081,025	3,875,684	3,512,056	3,696,170	5,526,108	4,238,217	1,267,892	593
TOTAL VEGETATION MANAGEMENT				41,104,363	38,596,067	41,653,347	42,388,729	56,010,379	43,950,585	12,039,794	

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